

## **EXHIBIT E20**

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                                  | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>        |
|--|-------------|--|--------------|-------------|--------------------|
| <b>April 13, 2006 through April 30, 2006</b> |             |  |              |             |                    |
| Beserra, Rebecca                             | 04/26/06    | Receive comments from J. Oriti (MFIM) regarding fee application process and next action steps.                 | 0.3          | \$ 150.00   | \$ 45.00           |
| <b>Total Employment/Fee Applications</b>     |             |  | <b>0.3</b>   |             | <b>\$ 45.00</b>    |
| <b>May 1, 2006 through May 31, 2006</b>      |             |  |              |             |                    |
| Beserra, Rebecca                             | 05/05/06    | Prepare summary of hours for April.  | 0.5          | \$ 150.00   | \$ 75.00           |
| Beserra, Rebecca                             | 05/15/06    | Revise summary of hours for April.   | 0.8          | 150.00      | 120.00             |
| Beserra, Rebecca                             | 05/19/06    | Prepare analysis of pre-petition time and expense.   | 1.9          | 150.00      | 285.00             |
| Beserra, Rebecca                             | 05/19/06    | Combine time detail for April.   | 0.5          | 150.00      | 75.00              |
| Beserra, Rebecca                             | 05/19/06    | Edit and format April pre-petition time detail.  | 1.8          | 150.00      | 270.00             |
| Beserra, Rebecca                             | 05/19/06    | Prepare analysis of post-petition time and expense.  | 1.5          | 150.00      | 225.00             |
| Beserra, Rebecca                             | 05/30/06    | Perform adjustments of hours.  | 0.7          | 150.00      | 105.00             |
| Beserra, Rebecca                             | 05/30/06    | Prepare time and expense summary from 5/1 - 5/15.  | 0.7          | 150.00      | 105.00             |
| Beserra, Rebecca                             | 05/31/06    | Perform adjustments of hours for S. Steele (MFIM).   | 0.4          | 150.00      | 60.00              |
| Beserra, Rebecca                             | 05/31/06    | Perform adjustments of expenses for M. Kehl (MFIM).  | 1.6          | 150.00      | 240.00             |
| <b>Total Employment/Fee Applications</b>     |             |  | <b>10.4</b>  |             | <b>\$ 1,560.00</b> |
| <b>June 1, 2006 through June 30, 2006</b>    |             |  |              |             |                    |
| Beserra, Rebecca                             | 06/02/06    | Prepare time and expense analysis for May and send e-mail for time detail.                                     | 0.5          | \$ 150.00   | \$ 75.00           |
| Beserra, Rebecca                             | 06/14/06    | Prepare summary of hours and reconciliation for May.   | 2.7          | 150.00      | 405.00             |
| Beserra, Rebecca                             | 06/14/06    | Perform time adjustments for J. Porter (MFIM).   | 0.2          | 150.00      | 30.00              |
| Beserra, Rebecca                             | 06/23/06    | Combine May time detail and perform time analysis on May time detail received vs. incurred.                    | 2.4          | 150.00      | 360.00             |
| Beserra, Rebecca                             | 06/23/06    | Edit and format May time detail in preparation for the interim application.                                    | 3.3          | 150.00      | 495.00             |
| Beserra, Rebecca                             | 06/26/06    | Edit and format April time detail in preparation for the interim application.                                  | 2.6          | 150.00      | 390.00             |
| Beserra, Rebecca                             | 06/26/06    | Continue to edit and format April time detail in preparation for the interim application.                      | 2.3          | 150.00      | 345.00             |
| Beserra, Rebecca                             | 06/27/06    | Edit and format May time detail in preparation for the interim application.                                    | 2.6          | 150.00      | 390.00             |
| Beserra, Rebecca                             | 06/27/06    | Continue to edit and format May time detail in preparation for the interim application.                        | 1.9          | 150.00      | 285.00             |
| Beserra, Rebecca                             | 06/27/06    | Continue to edit and format May time detail in preparation for the interim application.                        | 3.1          | 150.00      | 465.00             |
| Beserra, Rebecca                             | 06/30/06    | Continue to edit and format May time detail in preparation for the interim application.                        | 1.2          | 150.00      | 180.00             |
| <b>Total Employment/Fee Applications</b>     |             |  | <b>22.8</b>  |             | <b>\$ 3,420.00</b> |
| <b>July 1, 2006 through July 31, 2006</b>    |             |  |              |             |                    |
| Beserra, Rebecca                             | 07/07/06    | Edit and format May time detail.   | 3.1          | \$ 150.00   | \$ 465.00          |
| Beserra, Rebecca                             | 07/10/06    | Prepare and send June analysis for time detail.  | 0.4          | 150.00      | 60.00              |
| Beserra, Rebecca                             | 07/11/06    | Combine additional May time detail received.   | 0.5          | 150.00      | 75.00              |
| Beserra, Rebecca                             | 07/11/06    | Update May WIP reconciliation and cumulative and prepare June summary of hours.                                | 1.2          | 150.00      | 180.00             |
| Beserra, Rebecca                             | 07/11/06    | Edit and format additional May time detail provided.   | 3.2          | 150.00      | 480.00             |
| Beserra, Rebecca                             | 07/12/06    | Edit and format additional May time detail (15th thru 31st).   | 2.3          | 150.00      | 345.00             |
| Beserra, Rebecca                             | 07/12/06    | Continue - Edit and format additional May time detail (15th thru 31st).  | 2.2          | 150.00      | 330.00             |
| Beserra, Rebecca                             | 07/14/06    | Participate in calls with J. Nugent (MFIM) regarding direction for fee application process and discuss status. | 0.3          | 150.00      | 45.00              |
| Beserra, Rebecca                             | 07/14/06    | Revise and edit April time detail.   | 1.8          | 150.00      | 270.00             |
| Beserra, Rebecca                             | 07/14/06    | Revise and edit May time detail.   | 1.1          | 150.00      | 165.00             |

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USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name                                     | Date     | Description   | Hours       | Rate      | Fees             |
|--|----------|---|-------------|-----------|------------------|
| Nugent, James                            | 07/14/06 | Participate in calls with R. Beserra (MFIM) regarding direction for fee application process and discuss status.                           | 0.3         | 620.00    | 186.00           |
| Beserra, Rebecca                         | 07/17/06 | Draft and format schedules for 1st Interim Application/Statement.   | 3.2         | 150.00    | 480.00           |
| Beserra, Rebecca                         | 07/17/06 | Continue - Draft and format schedules for 1st Interim Application/Statement.  | 3.3         | 150.00    | 495.00           |
| Beserra, Rebecca                         | 07/17/06 | Update WIP reconciliation through June.   | 0.3         | 150.00    | 45.00            |
| Beserra, Rebecca                         | 07/18/06 | Complete preparation of schedules for 1st Interim Application/Statement.  | 3.2         | 150.00    | 480.00           |
| Beserra, Rebecca                         | 07/18/06 | Continue - Complete preparation of schedules for 1st Interim Application/Statement.   | 2.1         | 150.00    | 315.00           |
| Beserra, Rebecca                         | 07/18/06 | Analyze categories for April and May time detail provided and prepare spreadsheet analysis for J. Nugent (MFIM).                          | 0.8         | 150.00    | 120.00           |
| Nugent, James                            | 07/18/06 | Analyze and provide direction for fee application exhibits and narrative for services provided for and on behalf of the Debtors' estates. | 0.6         | 620.00    | 372.00           |
| Beserra, Rebecca                         | 07/19/06 | Edit and format expense detail for airfare for April.   | 2.1         | 150.00    | 315.00           |
| Beserra, Rebecca                         | 07/19/06 | Edit and format expense detail for ground transportation for April.   | 1.2         | 150.00    | 180.00           |
| Beserra, Rebecca                         | 07/19/06 | Edit and format expense detail for lodging for April.   | 0.8         | 150.00    | 120.00           |
| Beserra, Rebecca                         | 07/19/06 | Edit and format expense detail for meals for April.   | 1.5         | 150.00    | 225.00           |
| Beserra, Rebecca                         | 07/20/06 | Draft standard descriptions for summary of services for all categories.   | 2.3         | 150.00    | 345.00           |
| Beserra, Rebecca                         | 07/20/06 | Finalize draft of standard descriptions for summary of services for all categories.   | 2.3         | 150.00    | 345.00           |
| Beserra, Rebecca                         | 07/20/06 | Edit and format expense detail for meals, miscellaneous and telephone categories.   | 2.5         | 150.00    | 375.00           |
| Beserra, Rebecca                         | 07/21/06 | Copy expense receipts for K. Phillip (MFIM).  | 0.6         | 150.00    | 90.00            |
| Beserra, Rebecca                         | 07/21/06 | Edit and format all expense detail.   | 3.9         | 150.00    | 585.00           |
| Nugent, James                            | 07/21/06 | Analyze time description categories of MFIM services for these cases for the fee application.   | 0.4         | 620.00    | 248.00           |
| Beserra, Rebecca                         | 07/24/06 | Combine June expense detail into schedule to begin edit and formatting.   | 2.1         | 150.00    | 315.00           |
| Beserra, Rebecca                         | 07/25/06 | Edit and format expense detail for non-billable items and comment on expenses that need additional clarification.                         | 1.7         | 150.00    | 255.00           |
| Beserra, Rebecca                         | 07/25/06 | Continue - Edit and format expense detail for non-billable items and comment on expenses that need additional clarification.              | 3.2         | 150.00    | 480.00           |
| Beserra, Rebecca                         | 07/25/06 | Continue - Edit and format expense detail for non-billable items and comment on expenses that need additional clarification.              | 3.3         | 150.00    | 495.00           |
| Kehl, Monty                              | 07/25/06 | Request updated time detail from MFIM team.   | 0.2         | 620.00    | 124.00           |
| Beserra, Rebecca                         | 07/26/06 | Continue to read, review and analyze expense detail.  | 3.5         | 150.00    | 525.00           |
| Beserra, Rebecca                         | 07/26/06 | Compare actual receipts against expense detail for K. Phillip (MFIM).   | 0.7         | 150.00    | 105.00           |
| Beserra, Rebecca                         | 07/26/06 | Compare actual receipts against expense detail for S. Steele (MFIM).  | 1.1         | 150.00    | 165.00           |
| Beserra, Rebecca                         | 07/26/06 | Combine June time detail.   | 1.4         | 150.00    | 210.00           |
| Beserra, Rebecca                         | 07/26/06 | Update WIP reconciliation for June.   | 0.3         | 150.00    | 45.00            |
| Beserra, Rebecca                         | 07/27/06 | Print and separate expense receipts sent by MFIM/USACM Team.  | 2.2         | 150.00    | 330.00           |
| Beserra, Rebecca                         | 07/27/06 | Finish comparing actual receipts against expense detail for S. Steele (MFIM).   | 2.4         | 150.00    | 360.00           |
| Beserra, Rebecca                         | 07/28/06 | Compare actual receipts against expense detail for J. Reed (MFIM).  | 1.0         | 150.00    | 150.00           |
| Beserra, Rebecca                         | 07/28/06 | Revise T. Allison (MFIM) time detail with comments received.  | 0.8         | 150.00    | 120.00           |
| Beserra, Rebecca                         | 07/28/06 | Revise J. Reed (MFIM) time detail with comments received.   | 1.9         | 150.00    | 285.00           |
| Beserra, Rebecca                         | 07/28/06 | Continue to compare actual receipts against expense detail for J. Reed (MFIM).  | 2.0         | 150.00    | 300.00           |
| Beserra, Rebecca                         | 07/31/06 | Edit and format June time detail.   | 2.8         | 150.00    | 420.00           |
| Beserra, Rebecca                         | 07/31/06 | Continue - Edit and format June time detail.  | 3.4         | 150.00    | 510.00           |
| Beserra, Rebecca                         | 07/31/06 | Finalize - Edit and format June time detail.  | 2.3         | 150.00    | 345.00           |
| Beserra, Rebecca                         | 07/31/06 | Comment and reconcile descriptions flagged that will need additional clarification for April, May and June time detail.                   | 2.6         | 150.00    | 390.00           |
| <b>Total Employment/Fee Applications</b> |          |   | <b>86.4</b> | <b>\$</b> | <b>13,665.00</b> |

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USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                                   | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|---|-------------|--|--------------|-------------|-------------|
| <b>August 1, 2006 through August 31, 2006</b> |             |  |              |             |             |
| Beserra, Rebecca                              | 08/01/06    | Compare actual receipts against expense detail for April and May.  | 3.1          | \$ 150.00   | \$ 465.00   |
| Beserra, Rebecca                              | 08/01/06    | Compare actual receipts against expense detail for June.   | 2.1          | 150.00      | 315.00      |
| Beserra, Rebecca                              | 08/01/06    | Continue to edit and format expense detail for the First Monthly Statement.  | 1.0          | 150.00      | 150.00      |
| Nugent, James                                 | 08/01/06    | Provide edits and direction for monthly billings and fee application exhibits.                                       | 0.3          | 620.00      | 186.00      |
| Beserra, Rebecca                              | 08/02/06    | Compare actual receipts against expense detail for April, May and June.  | 0.9          | 150.00      | 135.00      |
| Beserra, Rebecca                              | 08/02/06    | Analyze and edit expense exhibit for the First Monthly Statement.  | 3.3          | 150.00      | 495.00      |
| Beserra, Rebecca                              | 08/02/06    | Revise and format time detail for the first monthly statement per comments received.                                 | 3.6          | 150.00      | 540.00      |
| Beserra, Rebecca                              | 08/02/06    | Edit time detail exhibits per comments received.   | 0.6          | 150.00      | 90.00       |
| Beserra, Rebecca                              | 08/03/06    | Revise time detail for the First Monthly Statement.  | 2.7          | 150.00      | 405.00      |
| Beserra, Rebecca                              | 08/03/06    | Compare actual receipts against expense detail for April, May and June.  | 3.6          | 150.00      | 540.00      |
| Kehl, Monty                                   | 08/03/06    | Edit monthly billing and fee application exhibits.   | 1.8          | 620.00      | 1,116.00    |
| Kehl, Monty                                   | 08/03/06    | Continue to analyze and edit monthly fee exhibits for April and May 2006.  | 2.2          | 620.00      | 1,364.00    |
| Atkinson, James                               | 08/04/06    | Analyze and edit time description categories and expense and fee exhibits.   | 0.8          | 650.00      | 520.00      |
| Kehl, Monty                                   | 08/04/06    | Continue to analyze and edit monthly fee exhibits for May and June 2006.   | 3.4          | 620.00      | 2,108.00    |
| Kehl, Monty                                   | 08/05/06    | Continue to analyze and edit monthly fee exhibits for June 2006.   | 0.9          | 620.00      | 558.00      |
| Smith, Susan                                  | 08/05/06    | Edit staff entries for monthly fee statement for April.  | 0.9          | 590.00      | 531.00      |
| Smith, Susan                                  | 08/05/06    | Edit staff entries for monthly fee statement for May.  | 1.4          | 590.00      | 826.00      |
| Smith, Susan                                  | 08/05/06    | Edit staff entries for monthly fee statement for June.   | 1.7          | 590.00      | 1,003.00    |
| Smith, Susan                                  | 08/05/06    | Sort and edit detail by category.  | 2.5          | 590.00      | 1,475.00    |
| Kehl, Monty                                   | 08/06/06    | Final analysis and edits to the monthly fee exhibits for June 2006.  | 1.1          | 620.00      | 682.00      |
| Beserra, Rebecca                              | 08/07/06    | Revise and format time detail by category of service for the April.  | 3.4          | 150.00      | 510.00      |
| Beserra, Rebecca                              | 08/07/06    | Revise and format time detail by category of service for the May.  | 3.7          | 150.00      | 555.00      |
| Beserra, Rebecca                              | 08/07/06    | Revise and format time detail by category of service for the June.   | 3.7          | 150.00      | 555.00      |
| Beserra, Rebecca                              | 08/07/06    | Edit and format additional time detail for the First Monthly Statement.  | 1.9          | 150.00      | 285.00      |
| Kehl, Monty                                   | 08/07/06    | Participate in call with A. Jarvis and B. Kotter (both RQN) to review allocation methodology for monthly statements. | 0.9          | 620.00      | 558.00      |
| Kehl, Monty                                   | 08/07/06    | Edit monthly billing and fee application exhibits.   | 1.6          | 620.00      | 992.00      |
| Kehl, Monty                                   | 08/07/06    | Review tabulated expenses for monthly Exhibit E for April and July 2006.   | 3.4          | 620.00      | 2,108.00    |
| Beserra, Rebecca                              | 08/08/06    | Combine time detail to schedules for all entities.   | 3.0          | 150.00      | 450.00      |
| Beserra, Rebecca                              | 08/08/06    | Prepare and format time detail to schedules for Exhibits A and B for each entity.                                    | 1.6          | 150.00      | 240.00      |
| Beserra, Rebecca                              | 08/08/06    | Compare actual receipts against expense detail for April.  | 2.6          | 150.00      | 390.00      |
| Beserra, Rebecca                              | 08/08/06    | Compare actual receipts against expense detail for May.  | 3.4          | 150.00      | 510.00      |
| Beserra, Rebecca                              | 08/08/06    | Compare actual receipts against expense detail June.   | 3.4          | 150.00      | 510.00      |
| Beserra, Rebecca                              | 08/08/06    | Prepare a category analysis of time detail.  | 0.4          | 150.00      | 60.00       |
| Kehl, Monty                                   | 08/08/06    | Review and provide edits to categories on monthly fee exhibits for April and July 2006.                              | 3.7          | 620.00      | 2,294.00    |
| Atkinson, James                               | 08/09/06    | Review First Monthly Statement and associated schedules.   | 1.8          | 650.00      | 1,170.00    |
| Beserra, Rebecca                              | 08/09/06    | Revise time detail for the First Monthly Statement.  | 2.6          | 150.00      | 390.00      |
| Beserra, Rebecca                              | 08/09/06    | Revise schedules to include services performed related to the Executory Contract Holders Committee.                  | 1.1          | 150.00      | 165.00      |
| Beserra, Rebecca                              | 08/09/06    | Prepare cover sheet for the First Monthly Statement.   | 0.3          | 150.00      | 45.00       |
| Beserra, Rebecca                              | 08/09/06    | Review and edit expense detail for the First Monthly Statement.  | 2.5          | 150.00      | 375.00      |
| Beserra, Rebecca                              | 08/09/06    | Revise cover letter for the First Monthly Statement.   | 0.5          | 150.00      | 75.00       |
| Beserra, Rebecca                              | 08/09/06    | Revise schedules for the First Monthly Statement.  | 1.5          | 150.00      | 225.00      |
| Beserra, Rebecca                              | 08/09/06    | Incorporate additional time detail for the First Monthly Statement.  | 0.2          | 150.00      | 30.00       |
| Beserra, Rebecca                              | 08/09/06    | Revise time detail from Committee Issues and Requests category.  | 1.9          | 150.00      | 285.00      |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Kehl, Monty      | 08/09/06 | Identify time entries for April and July 2006 for which were allocable among Debtors.                                      | 2.2   | 620.00 | 1,364.00 |
| Kehl, Monty      | 08/09/06 | Compose draft cover letter for First Monthly Statement.  | 1.6   | 620.00 | 992.00   |
| Kehl, Monty      | 08/09/06 | Provide revisions to format for cover invoice for monthly statement.   | 1.2   | 620.00 | 744.00   |
| Beserra, Rebecca | 08/10/06 | Revise time detail for Committee.  | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 08/10/06 | Continue to revise time detail for Committee.  | 2.1   | 150.00 | 315.00   |
| Beserra, Rebecca | 08/10/06 | Revise time detail for the First Monthly Statement.  | 1.8   | 150.00 | 270.00   |
| Beserra, Rebecca | 08/10/06 | Edit to expenses for the First Monthly Statement.  | 2.4   | 150.00 | 360.00   |
| Beserra, Rebecca | 08/10/06 | Update work in progress reconciliation for the First Monthly Statement.  | 0.7   | 150.00 | 105.00   |
| Beserra, Rebecca | 08/10/06 | Revise additional time detail per comments received.   | 0.5   | 150.00 | 75.00    |
| Kehl, Monty      | 08/10/06 | Compose footnote for category on monthly statement.  | 0.8   | 620.00 | 496.00   |
| Kehl, Monty      | 08/10/06 | Correspond with RQN regarding distribution for First Monthly Statement.  | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 08/10/06 | Provide final revisions to descriptions and categories for MFIM's First Monthly Statement.                                 | 2.8   | 620.00 | 1,736.00 |
| Nugent, James    | 08/10/06 | Analyze and provide edits for April through June 2006 monthly fee billing exhibits by category of service for each Debtor. | 3.6   | 620.00 | 2,232.00 |
| Nugent, James    | 08/10/06 | Analyze and provide edits for April through June 2006 monthly expense billing lists and related exhibits.                  | 2.2   | 620.00 | 1,364.00 |
| Smith, Susan     | 08/10/06 | Review final versions of time detail and expenses.   | 0.7   | 590.00 | 413.00   |
| Beserra, Rebecca | 08/11/06 | Revise the First Monthly Statement per comments received.  | 2.6   | 150.00 | 390.00   |
| Beserra, Rebecca | 08/11/06 | Perform PDF of First Monthly Statement and send for review.  | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 08/11/06 | Update work in progress reconciliation with expense information.   | 0.6   | 150.00 | 90.00    |
| Beserra, Rebecca | 08/11/06 | Prepare and send email on status of First Monthly Statement.   | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 08/11/06 | Review First Monthly Statement after revisions.  | 0.8   | 150.00 | 120.00   |
| Beserra, Rebecca | 08/11/06 | Revise additional time detail for exhibits per comments received.  | 0.9   | 150.00 | 135.00   |
| Beserra, Rebecca | 08/11/06 | Finalize, PDF and send the First Monthly Statement to parties per distribution list.                                       | 0.3   | 150.00 | 45.00    |
| Kehl, Monty      | 08/11/06 | Final review draft of MFIM First Monthly Statement prior to distribution to counsel for the Committees.                    | 2.6   | 620.00 | 1,612.00 |
| Kehl, Monty      | 08/11/06 | Provide instructions and assist with distribution of draft for MFIM's First Monthly Statement.                             | 0.4   | 620.00 | 248.00   |
| Nugent, James    | 08/11/06 | Analyze and provide edits for April through June 2006 monthly fee billing exhibits by category of service for each Debtor. | 3.9   | 620.00 | 2,418.00 |
| Nugent, James    | 08/11/06 | Analyze and provide edits for April through June 2006 monthly expense billing lists and related exhibits.                  | 3.3   | 620.00 | 2,046.00 |
| Beserra, Rebecca | 08/14/06 | Reconcile time detail to draft invoice.  | 0.2   | 150.00 | 30.00    |
| Beserra, Rebecca | 08/14/06 | Print and organize July 31 expense receipts.   | 0.7   | 150.00 | 105.00   |
| Astik, Jigar     | 08/15/06 | Analyze various fee applications to produce and prepare quarterly fee application.   | 3.3   | 240.00 | 792.00   |
| Beserra, Rebecca | 08/15/06 | Edit and format expense detail for the Second Monthly Statement.   | 2.7   | 150.00 | 405.00   |
| Beserra, Rebecca | 08/15/06 | Print and assemble receipts sent by accounting for MFIM/USACM team.  | 0.5   | 150.00 | 75.00    |
| Beserra, Rebecca | 08/15/06 | Compare actual receipts against expense detail.  | 0.3   | 150.00 | 45.00    |
| Haftl, Michael   | 08/15/06 | Review and organize time detail for MFIM team members related to fee application.  | 0.7   | 530.00 | 371.00   |
| Kehl, Monty      | 08/15/06 | Initiate MFIM monthly invoice for July.  | 0.8   | 620.00 | 496.00   |
| Kehl, Monty      | 08/15/06 | Participate in calls to MFIM team members to review for time detail.   | 0.3   | 620.00 | 186.00   |
| Kehl, Monty      | 08/15/06 | Review time detail for descriptions and categories.  | 1.1   | 620.00 | 682.00   |
| Nugent, James    | 08/15/06 | Analyze and edit monthly billing exhibits for July 2006.   | 1.5   | 620.00 | 930.00   |
| Beserra, Rebecca | 08/16/06 | Prepare summary of hours by day.   | 0.2   | 150.00 | 30.00    |
| Beserra, Rebecca | 08/16/06 | Combine time detail to schedules for all entities.   | 2.3   | 150.00 | 345.00   |
| Beserra, Rebecca | 08/16/06 | Update work in progress reconciliation for July.   | 0.7   | 150.00 | 105.00   |
| Beserra, Rebecca | 08/16/06 | Put items on hold and make adjustments.  | 1.9   | 150.00 | 285.00   |
| Beserra, Rebecca | 08/16/06 | Compare actual receipts against expense detail for July.   | 1.5   | 150.00 | 225.00   |
| Beserra, Rebecca | 08/16/06 | Edit and format time detail for the Second Monthly Statement.  | 3.4   | 150.00 | 510.00   |

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USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Haftl, Michael   | 08/16/06    | Review and organize time detail related to fee application.  | 2.2          | 530.00      | 1,166.00    |
| Kehl, Monty      | 08/16/06    | Revise descriptions and categories for MFIM time for July.   | 3.2          | 620.00      | 1,984.00    |
| Kehl, Monty      | 08/16/06    | Edit monthly billing and fee application exhibits.   | 0.3          | 620.00      | 186.00      |
| Nugent, James    | 08/16/06    | Analyze and edit monthly billing exhibits for July 2006.   | 3.9          | 620.00      | 2,418.00    |
| Beserra, Rebecca | 08/17/06    | Edit and format time detail for the Second Monthly Statement.  | 3.9          | 150.00      | 585.00      |
| Beserra, Rebecca | 08/17/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 0.7          | 150.00      | 105.00      |
| Beserra, Rebecca | 08/17/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 1.4          | 150.00      | 210.00      |
| Haftl, Michael   | 08/17/06    | Review and organize time detail for MFIM team members related to fee application.                            | 1.5          | 530.00      | 795.00      |
| Haftl, Michael   | 08/17/06    | Review draft July invoice.   | 0.4          | 530.00      | 212.00      |
| Haftl, Michael   | 08/17/06    | Update summary of services descriptions in the draft fee application.  | 1.9          | 530.00      | 1,007.00    |
| Kehl, Monty      | 08/17/06    | Compose descriptions for categories for MFIM First Interim Application.                                      | 2.3          | 620.00      | 1,426.00    |
| Nugent, James    | 08/17/06    | Analyze April through June 2006 monthly fee and expense bill.  | 0.2          | 620.00      | 124.00      |
| Smith, Susan     | 08/17/06    | Review and make edits to draft fee application.  | 0.4          | 590.00      | 236.00      |
| Atkinson, James  | 08/18/06    | Review draft Fee Application narrative.  | 1.6          | 650.00      | 1,040.00    |
| Beserra, Rebecca | 08/18/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 2.5          | 150.00      | 375.00      |
| Beserra, Rebecca | 08/18/06    | Gather time detail for Committee Issues category for allocation.   | 0.2          | 150.00      | 30.00       |
| Beserra, Rebecca | 08/18/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 0.3          | 150.00      | 45.00       |
| Beserra, Rebecca | 08/18/06    | Update hours by day analysis with additional time detail provided.   | 0.3          | 150.00      | 45.00       |
| Beserra, Rebecca | 08/18/06    | Compare actual receipts against expense detail for July.   | 2.5          | 150.00      | 375.00      |
| Haftl, Michael   | 08/18/06    | Review draft July invoice.   | 1.1          | 530.00      | 583.00      |
| Haftl, Michael   | 08/18/06    | Update summary of services descriptions in the draft fee application.  | 1.3          | 530.00      | 689.00      |
| Haftl, Michael   | 08/18/06    | Review background of case and other summary information as it relates to the fee application.                | 0.9          | 530.00      | 477.00      |
| Kehl, Monty      | 08/18/06    | Provide final revisions to monthly billing and fee application exhibits.                                     | 2.1          | 620.00      | 1,302.00    |
| Kehl, Monty      | 08/18/06    | Assemble and analyze representative fee applications for Nevada district for MFIM First Interim Application. | 0.8          | 620.00      | 496.00      |
| Nugent, James    | 08/18/06    | Analyze April through June 2006 monthly fee and expense bill.  | 0.9          | 620.00      | 558.00      |
| Astik, Jigar     | 08/21/06    | Analyze fee application narrative for quarterly fee application.   | 3.8          | 240.00      | 912.00      |
| Atkinson, James  | 08/21/06    | Preparation of MFIM First Monthly Statement and associated schedules.  | 0.8          | 650.00      | 520.00      |
| Beserra, Rebecca | 08/21/06    | Prepare the Second Monthly Statement per comments received.  | 3.6          | 150.00      | 540.00      |
| Beserra, Rebecca | 08/21/06    | Revise the Second Monthly Statement per comments received.   | 1.6          | 150.00      | 240.00      |
| Beserra, Rebecca | 08/21/06    | Revise time detail for Committee.  | 1.6          | 150.00      | 240.00      |
| Beserra, Rebecca | 08/21/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 1.3          | 150.00      | 195.00      |
| Beserra, Rebecca | 08/21/06    | Prepare schedules and A and B for each entity.   | 3.3          | 150.00      | 495.00      |
| Kehl, Monty      | 08/21/06    | Analyze and prepare edits for time description exhibits and category of service.                             | 1.6          | 620.00      | 992.00      |
| Kehl, Monty      | 08/21/06    | Analyze and edit monthly billing and fee application exhibits.   | 0.4          | 620.00      | 248.00      |
| Nugent, James    | 08/21/06    | Analyze and edit monthly fee billing exhibits for July 2006 including review of time for the CRO.            | 3.2          | 620.00      | 1,984.00    |
| Beserra, Rebecca | 08/22/06    | Incorporate, edit and format additional time detail for the Second Monthly Statement.                        | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 08/22/06    | Revise time detail for the Second Monthly Statement per comments received.                                   | 3.9          | 150.00      | 585.00      |
| Beserra, Rebecca | 08/22/06    | Compare actual receipts against expense detail for July.   | 3.5          | 150.00      | 525.00      |
| Haftl, Michael   | 08/22/06    | Review summary of services descriptions in the draft fee application.  | 0.8          | 530.00      | 424.00      |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description   | Hours | Rate   | Fees     |
|------------------|----------|---|-------|--------|----------|
| Kehl, Monty      | 08/22/06 | Review and provide final revisions to descriptions for all USACM team members' time entries.  | 2.7   | 620.00 | 1,674.00 |
| Kehl, Monty      | 08/22/06 | Review and provide final revisions to category designations for all USACM team members' time entries.   | 1.4   | 620.00 | 868.00   |
| Nugent, James    | 08/22/06 | Prepare and draft sections of the fee application pleading narrative.   | 1.7   | 620.00 | 1,054.00 |
| Nugent, James    | 08/22/06 | Provide edits, direction and descriptions for the fee application pleading.   | 0.4   | 620.00 | 248.00   |
| Astik, Jigar     | 08/23/06 | Update and analyze fee application narrative for first quarterly fee application.   | 2.0   | 240.00 | 480.00   |
| Beserra, Rebecca | 08/23/06 | Edit and format additional time detail as well as update reconciliation.  | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 08/23/06 | Compare actual receipts against expense detail for July.  | 3.4   | 150.00 | 510.00   |
| Beserra, Rebecca | 08/23/06 | Continue to compare actual receipts against expense detail July.  | 3.4   | 150.00 | 510.00   |
| Beserra, Rebecca | 08/23/06 | Make additional edits to Exhibit E for the interim application.   | 0.5   | 150.00 | 75.00    |
| Kehl, Monty      | 08/23/06 | Inspect draft exhibits for July monthly statement to check for revisions.   | 0.7   | 620.00 | 434.00   |
| Kehl, Monty      | 08/23/06 | Review and provide revisions to expense entries for July monthly statement.   | 2.4   | 620.00 | 1,488.00 |
| Kehl, Monty      | 08/23/06 | Initiate drafting of narrative for MFIM First Interim Application.  | 0.9   | 620.00 | 558.00   |
| Nugent, James    | 08/23/06 | Prepare and edit fee application pleading narrative including background and MFIM retention related information for disclosure in the application.  | 3.8   | 620.00 | 2,356.00 |
| Nugent, James    | 08/23/06 | Analyze and provide edits for the preliminary draft of the fee application exhibits and narrative including background information, description of services in the pleading, and clarification of the exhibits. | 1.4   | 620.00 | 868.00   |
| Nugent, James    | 08/23/06 | Analyze local rules for fee application.  | 0.5   | 620.00 | 310.00   |
| Nugent, James    | 08/23/06 | Discuss edits for monthly billings and fee application with J. Atkinson (MFIM) to add and clarify disclosures for the issuance of these documents.  | 0.4   | 620.00 | 248.00   |
| Nugent, James    | 08/23/06 | Analyze expenses for the July 2006 monthly billing and the first fee application period to provide edits for compliance and clarification for issuance.   | 1.2   | 620.00 | 744.00   |
| Nugent, James    | 08/23/06 | Provide edits and direction for updating the first fee application pleading with reference to exhibits.   | 1.8   | 620.00 | 1,116.00 |
| Velasco, Jin     | 08/23/06 | Analyze sample fee applications filed in the District of Nevada in preparation for the draft narrative of the First Interim Application.  | 3.2   | 150.00 | 480.00   |
| Velasco, Jin     | 08/23/06 | Discuss District of Nevada local rules and filing requirements with L. Dorsey (Schwartz & McPherson).   | 0.4   | 150.00 | 60.00    |
| Velasco, Jin     | 08/23/06 | Analyze various retention documents including employment application, affidavit and order in preparation for preparing the draft narrative of the First Interim Application.                                    | 1.8   | 150.00 | 270.00   |
| Velasco, Jin     | 08/23/06 | Prepare draft narrative for the First Interim Application.  | 2.8   | 150.00 | 420.00   |
| Beserra, Rebecca | 08/24/06 | Edit the Second Monthly Statement.  | 1.5   | 150.00 | 225.00   |
| Beserra, Rebecca | 08/24/06 | Edits to the first monthly and review entire statement.   | 1.4   | 150.00 | 210.00   |
| Beserra, Rebecca | 08/24/06 | Prepare analysis by entity, category and month.   | 2.5   | 150.00 | 375.00   |
| Beserra, Rebecca | 08/24/06 | Prepare analysis by entity, category and month.   | 2.4   | 150.00 | 360.00   |
| Beserra, Rebecca | 08/24/06 | Update work in progress reconciliation.   | 0.3   | 150.00 | 45.00    |
| Kehl, Monty      | 08/24/06 | Draft background section of First Interim Application.  | 1.4   | 620.00 | 868.00   |
| Kehl, Monty      | 08/24/06 | Draft billing practices section of First Interim Application.   | 1.9   | 620.00 | 1,178.00 |
| Kehl, Monty      | 08/24/06 | Revise and add to summary of services section of First Interim Application.   | 1.7   | 620.00 | 1,054.00 |
| Nugent, James    | 08/24/06 | Analyze and edit the draft of the first fee application narrative.  | 1.4   | 620.00 | 868.00   |
| Nugent, James    | 08/24/06 | Analyze connections between Mesirow Financial and USACM to determine potential activity for disclosure in an MFIM declaration to the Court.   | 0.5   | 620.00 | 310.00   |
| Nugent, James    | 08/24/06 | Analyze and provide edits for the July 2006 monthly fees and expenses billings exhibits.  | 2.9   | 620.00 | 1,798.00 |
| Nugent, James    | 08/24/06 | Analyze and provide edits for the updated first fee application narrative including description of services provided and benefits for the Debtors' estates.   | 3.9   | 620.00 | 2,418.00 |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Velasco, Jin     | 08/24/06    | Update draft narrative for the First Interim Application based on comments received.   | 2.2          | 150.00      | 330.00      |
| Velasco, Jin     | 08/24/06    | Continue - Update draft narrative for the First Interim Application based on comments received.  | 2.1          | 150.00      | 315.00      |
| Atkinson, James  | 08/25/06    | Review MFIM Second Monthly Statement and associated schedules.   | 2.8          | 650.00      | 1,820.00    |
| Beserra, Rebecca | 08/25/06    | Revise the analysis of entity/category/month prepared.   | 1.1          | 150.00      | 165.00      |
| Beserra, Rebecca | 08/25/06    | Revise Exhibit E of the Second Monthly Statement.  | 0.2          | 150.00      | 30.00       |
| Beserra, Rebecca | 08/25/06    | Revise the Second Monthly Statement per comments received.   | 0.6          | 150.00      | 90.00       |
| Beserra, Rebecca | 08/25/06    | Revise the Second Monthly Statement per comments received.   | 1.4          | 150.00      | 210.00      |
| Beserra, Rebecca | 08/25/06    | Perform and distribute PDF of the monthly statements.  | 0.5          | 150.00      | 75.00       |
| Beserra, Rebecca | 08/25/06    | Revise the analysis of entity/category/month.  | 0.9          | 150.00      | 135.00      |
| Beserra, Rebecca | 08/25/06    | Incorporate analysis of entity/category/month to PDF of First Monthly Statement.   | 0.1          | 150.00      | 15.00       |
| Beserra, Rebecca | 08/25/06    | Re-PDF and distribute Second Monthly Statement.  | 0.2          | 150.00      | 30.00       |
| Beserra, Rebecca | 08/25/06    | Revise both monthly statements.  | 1.9          | 150.00      | 285.00      |
| Beserra, Rebecca | 08/25/06    | Finalize, PDF and send the monthly statements per distribution list.   | 1.1          | 150.00      | 165.00      |
| Kehl, Monty      | 08/25/06    | Review and provide revisions to monthly summary of fees and expenses for First Monthly Statement.  | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 08/25/06    | Provide final revisions to July monthly statement and directed distribution.   | 2.1          | 620.00      | 1,302.00    |
| Kehl, Monty      | 08/25/06    | Provide revisions to First Monthly Statement and directed distribution.  | 0.7          | 620.00      | 434.00      |
| Nugent, James    | 08/25/06    | Analyze and provide edits for the July 2006 monthly fee billing exhibits.  | 3.1          | 620.00      | 1,922.00    |
| Nugent, James    | 08/25/06    | Analyze and provide edits for the July 2006 monthly expenses list and related billings exhibits.   | 1.6          | 620.00      | 992.00      |
| Nugent, James    | 08/25/06    | Analyze connections between Mesirow Financial and USACM to determine potential activity for disclosure in a MFIM declaration to the Court.             | 1.1          | 620.00      | 682.00      |
| Nugent, James    | 08/25/06    | Analyze and provide edits for revising the first fee application narrative.  | 0.8          | 620.00      | 496.00      |
| Nugent, James    | 08/25/06    | Analyze and provide edits for the combined April through July 2006 monthly fees and expenses billing exhibits.   | 2.6          | 620.00      | 1,612.00    |
| Velasco, Jin     | 08/25/06    | Revise and update draft narrative for the First Interim Application based on comments received.  | 2.4          | 150.00      | 360.00      |
| Velasco, Jin     | 08/25/06    | Continue - Revise and update draft narrative for the First Interim Application based on comments received.   | 2.3          | 150.00      | 345.00      |
| Atkinson, James  | 08/28/06    | Review draft First Interim Fee Application of MFIM.  | 1.3          | 650.00      | 845.00      |
| Beserra, Rebecca | 08/28/06    | Combine the First and Second Monthly Schedules and Exhibits in preparation for the First Interim Application.  | 3.4          | 150.00      | 510.00      |
| Beserra, Rebecca | 08/28/06    | Combine Exhibit E for the First and Second Monthly Statements in preparation for the First Interim Application.  | 0.2          | 150.00      | 30.00       |
| Beserra, Rebecca | 08/28/06    | Edit and format schedules and exhibits for the First Interim Application.  | 1.3          | 150.00      | 195.00      |
| Beserra, Rebecca | 08/28/06    | Generate invoices for the First and Second Monthly Statements.   | 1.6          | 150.00      | 240.00      |
| Kehl, Monty      | 08/28/06    | Review First Interim Application.  | 0.9          | 620.00      | 558.00      |
| Kehl, Monty      | 08/28/06    | Direct assembly and revisions to First Interim Application.  | 2.6          | 620.00      | 1,612.00    |
| Nugent, James    | 08/28/06    | Analyze original and First Supplemental Declarations related to MFIM employment in preparation of a Second Supplemental Declaration on behalf of MFIM. | 1.3          | 620.00      | 806.00      |
| Nugent, James    | 08/28/06    | Analyze Employment Motion and First Order related to MFIM employment in preparation of a Second Supplemental Declaration on behalf of MFIM.            | 0.7          | 620.00      | 434.00      |
| Nugent, James    | 08/28/06    | Analyze connections between Mesirow Financial and USACM to determine potential activity for disclosure in an MFIM declaration to the Court.            | 0.4          | 620.00      | 248.00      |
| Nugent, James    | 08/28/06    | Analyze and edit the updated fee application narrative including description of Committees, case background and services provided to the Debtors.      | 1.9          | 620.00      | 1,178.00    |



**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Velasco, Jin     | 08/28/06    | Analyze and prepare summary of cumulative time, fees and expenses incurred during the First and Second Monthly Statement periods for inclusion in the draft narrative for the First Interim Application.   | 3.2          | 150.00      | 480.00      |
| Velasco, Jin     | 08/28/06    | Revise and update draft narrative for the First Interim Application based on comments received.  | 2.1          | 150.00      | 315.00      |
| Atkinson, James  | 08/29/06    | Review draft First Interim Fee Application of MFIM.  | 1.4          | 650.00      | 910.00      |
| Atkinson, James  | 08/29/06    | Participate in call with M. Kehl and J. Nugent (both MFIM) for final review of First Interim Application.  | 0.7          | 650.00      | 455.00      |
| Beserra, Rebecca | 08/29/06    | Prepare Appendix I of the First Interim Application.   | 3.8          | 150.00      | 570.00      |
| Kehl, Monty      | 08/29/06    | Draft source of payment section of First Interim Application.  | 1.1          | 620.00      | 682.00      |
| Kehl, Monty      | 08/29/06    | Draft disclosure of retainer section of First Interim Application.   | 0.6          | 620.00      | 372.00      |
| Kehl, Monty      | 08/29/06    | Draft achievements to date section of First Interim Application.   | 1.6          | 620.00      | 992.00      |
| Kehl, Monty      | 08/29/06    | Participate in call with J. Atkinson and J. Nugent (both MFIM) for final review of First Interim Application.  | 0.7          | 620.00      | 434.00      |
| Kehl, Monty      | 08/29/06    | Initiate revisions from final review call.   | 1.0          | 620.00      | 620.00      |
| Nugent, James    | 08/29/06    | Draft and edit the Second Supplemental Declaration related to the employment of MFIM in these cases.   | 2.7          | 620.00      | 1,674.00    |
| Nugent, James    | 08/29/06    | Analyze the employment motion, First Supplemental Declaration and original Declaration related to MFIM employment in preparation of a Second Supplemental Declaration for MFIM to be filed with the Court. | 0.6          | 620.00      | 372.00      |
| Nugent, James    | 08/29/06    | Analyze and discuss First Interim Application narrative with M. Kehl and J. Atkinson (both MFIM).  | 0.7          | 620.00      | 434.00      |
| Nugent, James    | 08/29/06    | Analyze and edit description of MFIM and qualifications for the fee application pleading narrative.  | 0.4          | 620.00      | 248.00      |
| Nugent, James    | 08/29/06    | Analyze and compare fees per fee application narrative to supporting exhibits to prepare for filing.   | 0.6          | 620.00      | 372.00      |
| Nugent, James    | 08/29/06    | Analyze and edit the revised fee application pleading for MFIM.  | 3.6          | 620.00      | 2,232.00    |
| Velasco, Jin     | 08/29/06    | Discuss draft narrative with L. Dorsey (Schwartz & McPherson).   | 0.2          | 150.00      | 30.00       |
| Velasco, Jin     | 08/29/06    | Revise and update draft narrative for the First Interim Application based on comments received.  | 3.1          | 150.00      | 465.00      |
| Velasco, Jin     | 08/29/06    | Analyze fees and hours by category and by entity for the First Interim Application.  | 2.9          | 150.00      | 435.00      |
| Atkinson, James  | 08/30/06    | Review draft First Interim Fee Application of MFIM.  | 2.8          | 650.00      | 1,820.00    |
| Beserra, Rebecca | 08/30/06    | Finalize the schedules and exhibits for the First Interim Application.   | 1.3          | 150.00      | 195.00      |
| Haftl, Michael   | 08/30/06    | Discuss and review fee application and related document.   | 3.3          | 530.00      | 1,749.00    |
| Kehl, Monty      | 08/30/06    | Draft final section of First Interim Application.  | 0.8          | 620.00      | 496.00      |
| Kehl, Monty      | 08/30/06    | Assemble complete First Interim Application with exhibits; review and provide revisions.   | 2.2          | 620.00      | 1,364.00    |
| Nugent, James    | 08/30/06    | Discuss connections between MFIM and USACM with M. Olson (USACM) in connection with preparation of Second Supplemental Declaration related to employment of MFIM in these cases.                           | 0.4          | 620.00      | 248.00      |
| Nugent, James    | 08/30/06    | Revise and edit the Second Supplemental Declaration related to the employment of MFIM in these cases.  | 3.7          | 620.00      | 2,294.00    |
| Nugent, James    | 08/30/06    | Analyze and edit the updated fee application narrative and exhibits.   | 2.8          | 620.00      | 1,736.00    |
| Smith, Susan     | 08/30/06    | Review narrative descriptions of services.   | 0.3          | 590.00      | 177.00      |
| Atkinson, James  | 08/31/06    | Review MFIM First Interim Fee Application and associated schedules.  | 0.5          | 650.00      | 325.00      |
| Beserra, Rebecca | 08/31/06    | Print and send 5 copies of the First Interim Application per distribution list.  | 1.7          | 150.00      | 255.00      |
| Beserra, Rebecca | 08/31/06    | Edit and format resumes for the First Interim Application.   | 0.6          | 150.00      | 90.00       |
| Beserra, Rebecca | 08/31/06    | Revise narrative, reprint and copy for distribution.   | 2.1          | 150.00      | 315.00      |
| Kehl, Monty      | 08/31/06    | Send First Interim Application to local counsel and discuss filing.  | 0.6          | 620.00      | 372.00      |
| Kehl, Monty      | 08/31/06    | Direct service of First Interim Application to appropriate parties.  | 0.7          | 620.00      | 434.00      |
| Kehl, Monty      | 08/31/06    | Revise and assemble resumes for inclusion with First Interim Application.  | 0.9          | 620.00      | 558.00      |
| Nugent, James    | 08/31/06    | Analyze and edit the updated fee application narrative and exhibits.   | 0.5          | 620.00      | 310.00      |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>       |
|--|-------------|---|--------------|-------------|-------------------|
| Nugent, James                            | 08/31/06    | Analyze connections between Mesirow Financial and USACM to determine disclosure for a MFIM Supplemental Declaration to the Court. | 0.2          | 620.00      | 124.00            |
| <b>Total Employment/Fee Applications</b> |             |   | <b>382.7</b> | <b>\$</b>   | <b>143,539.00</b> |

**September 1, 2006 through September 30, 2006**

|                      |          |  |     |           |           |
|----------------------|----------|--|-----|-----------|-----------|
| Haftl, Michael       | 09/01/06 | Review August time detail submitted to date for preparation of the monthly statement.  | 0.3 | \$ 530.00 | \$ 159.00 |
| Beserra, Rebecca     | 09/05/06 | Analyze time and expense for September.  | 0.4 | 150.00    | 60.00     |
| Nugent, James        | 09/05/06 | Analyze time descriptions and time summary for assembly of August 2006 monthly billing statement.  | 0.4 | 620.00    | 248.00    |
| Nugent, James        | 09/05/06 | Analyze connections between Mesirow Insurance Services, Inc. and USACM to determine disclosure for a MFIM Supplemental Declaration to the Court.   | 0.3 | 620.00    | 186.00    |
| Nugent, James        | 09/06/06 | Analyze connections between Mesirow Insurance Services, Inc. and USACM to determine disclosure for a MFIM Supplemental Declaration to the Court.   | 0.4 | 620.00    | 248.00    |
| Nugent, James        | 09/06/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.  | 0.6 | 620.00    | 372.00    |
| Nugent, James        | 09/06/06 | Analyze prior declarations filed and relationship searches performed in these cases by MFIM to perform updated search of names to identify any potential relationships for disclosure.   | 1.4 | 620.00    | 868.00    |
| Nugent, James        | 09/06/06 | Analyze administrative order establishing procedures for interim compensation and reimbursement of expenses of professionals in these cases for compliance by MFIM.  | 0.3 | 620.00    | 186.00    |
| Nugent, James        | 09/06/06 | Provide direction regarding the administrative order establishing procedures for interim compensation and reimbursement of expenses of professionals in these cases for compliance by MFIM and to identify timing of filings and payments. | 0.1 | 620.00    | 62.00     |
| Nugent, James        | 09/06/06 | Analyze time descriptions and time summary for assembly of August 2006 monthly billing statement.  | 1.4 | 620.00    | 868.00    |
| McClellan, Christian | 09/07/06 | Prepare entity list for updated conflict check.  | 2.6 | 190.00    | 494.00    |
| Nugent, James        | 09/07/06 | Analyze connections and services between Mesirow Insurance Services, Inc. and USACM to draft disclosure for a MFIM Supplemental Declaration to the Court.  | 0.2 | 620.00    | 124.00    |
| Nugent, James        | 09/07/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al cases to determine disclosure for a MFIM Supplemental Declaration to the Court.   | 1.4 | 620.00    | 868.00    |
| Nugent, James        | 09/07/06 | Analyze and provide direction regarding the monthly billing statement and fee application processes for MFIM in these cases for compliance with administrative order.  | 0.8 | 620.00    | 496.00    |
| Nugent, James        | 09/07/06 | Analyze administrative order establishing procedures for interim compensation and reimbursement of expenses of professionals in these cases for compliance by MFIM.  | 0.2 | 620.00    | 124.00    |
| Nugent, James        | 09/07/06 | Revise and edit the Second Supplemental Declaration related to the employment of MFIM in these cases.  | 0.6 | 620.00    | 372.00    |
| Nugent, James        | 09/07/06 | Analyze and edit time description exhibits and time summary for assembly of August 2006 monthly billing statement.   | 1.2 | 620.00    | 744.00    |
| Astik, Jigar         | 09/08/06 | Analyze entities for USACM conflict check analysis.  | 1.6 | 240.00    | 384.00    |
| Beserra, Rebecca     | 09/08/06 | Analyze time and expense and send email for time detail.   | 1.3 | 150.00    | 195.00    |
| Beserra, Rebecca     | 09/08/06 | Prepare and send email for expense receipt detail.   | 0.3 | 150.00    | 45.00     |
| Nugent, James        | 09/08/06 | Analyze and provide direction regarding the monthly billing statement and fee application processes for MFIM in these cases for compliance with administrative order.  | 0.4 | 620.00    | 248.00    |
| Nugent, James        | 09/08/06 | Analyze and edit time description exhibits and time summary for the August 2006 monthly billing statement.   | 3.4 | 620.00    | 2,108.00  |
| Nugent, James        | 09/08/06 | Edit and update draft Second Supplemental Declaration for MFIM related to assistance provided by Mesirow Insurance Services in the USACM case.   | 0.7 | 620.00    | 434.00    |
| Beserra, Rebecca     | 09/11/06 | Combine additional time detail received for the August Statement.  | 0.3 | 150.00    | 45.00     |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Beserra, Rebecca | 09/11/06 | Edit and format time detail for the August Statement.  | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca | 09/11/06 | Continue to edit and format time detail for the August Statement.  | 3.1   | 150.00 | 465.00   |
| Hafitl, Michael  | 09/11/06 | Review order for interim compensation.   | 0.2   | 530.00 | 106.00   |
| Hafitl, Michael  | 09/11/06 | Review August time detail submitted to date for preparation of monthly statement.  | 1.1   | 530.00 | 583.00   |
| Nugent, James    | 09/11/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.        | 1.8   | 620.00 | 1,116.00 |
| Nugent, James    | 09/11/06 | Revise draft Second Supplemental Declaration for MFIM for assistance provided by Mesirow Insurance Services in the USACM case.   | 0.2   | 620.00 | 124.00   |
| Beserra, Rebecca | 09/12/06 | Edit and format additional time detail for the August Statement.   | 3.1   | 150.00 | 465.00   |
| Hafitl, Michael  | 09/12/06 | Review August time detail submitted to date for preparation of monthly statement.  | 0.9   | 530.00 | 477.00   |
| Nugent, James    | 09/12/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.        | 1.0   | 620.00 | 620.00   |
| Nugent, James    | 09/12/06 | Revise and edit the Second Supplemental Declaration related to the employment of MFIM in these cases.  | 0.6   | 620.00 | 372.00   |
| Nugent, James    | 09/12/06 | Analyze and edit fee description exhibits including classification of time category for monthly statement.   | 0.8   | 620.00 | 496.00   |
| Beserra, Rebecca | 09/13/06 | Edit and format time detail for the August Statement.  | 2.1   | 150.00 | 315.00   |
| Beserra, Rebecca | 09/13/06 | Edit and format time detail for the August Statement.  | 3.0   | 150.00 | 450.00   |
| Beserra, Rebecca | 09/13/06 | Edit additional time detail received for August Statement.   | 2.1   | 150.00 | 315.00   |
| Beserra, Rebecca | 09/13/06 | Prepare hours by day for time detail received.   | 0.5   | 150.00 | 75.00    |
| Beserra, Rebecca | 09/13/06 | Update work in progress reconciliation for August.   | 0.9   | 150.00 | 135.00   |
| Nugent, James    | 09/13/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.        | 2.2   | 620.00 | 1,364.00 |
| Nugent, James    | 09/13/06 | Revise and edit the Second Supplemental Declaration related to the employment of MFIM in these cases based on relationship searches performed and disclosure of retained counsel.    | 3.1   | 620.00 | 1,922.00 |
| Nugent, James    | 09/13/06 | Analyze and edit fee exhibits including classification of time in proper categories for the August 2006 monthly fee statement.   | 0.4   | 620.00 | 248.00   |
| Nugent, James    | 09/14/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.        | 0.4   | 620.00 | 248.00   |
| Nugent, James    | 09/14/06 | Analyze summary regarding monthly billing statements by category and by Debtor and timing of issuance including comparison to Administrative Order in these cases regarding payment. | 0.3   | 620.00 | 186.00   |
| Beserra, Rebecca | 09/15/06 | Review and edit additional time detail for the August Statement.   | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 09/15/06 | Prepare summary for the August Statement.  | 1.1   | 150.00 | 165.00   |
| Nugent, James    | 09/15/06 | Analyze connections between MFIM and Mesirow Financial and names involved in the USACM et al. cases to determine disclosure for a MFIM Supplemental Declaration to the Court.        | 0.4   | 620.00 | 248.00   |
| Nugent, James    | 09/15/06 | Revise and edit the Second Supplemental Declaration related to the employment of MFIM in these cases based on relationship searches performed and disclosure of retained counsel.    | 0.3   | 620.00 | 186.00   |
| Nugent, James    | 09/15/06 | Draft and edit exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases and disclosure of retained counsel.                  | 0.8   | 620.00 | 496.00   |
| Nugent, James    | 09/15/06 | Analyze and edit the August 2006 monthly billing statement exhibits.   | 2.1   | 620.00 | 1,302.00 |
| Atkinson, James  | 09/17/06 | Review of objections by Commercial Mortgage Creditors Committee to fee applications filed by Debtors Professionals.  | 1.8   | 650.00 | 1,170.00 |
| Atkinson, James  | 09/18/06 | Review of objections by U.S. Trustee to fee applications filed by Debtors' Professionals.  | 1.1   | 650.00 | 715.00   |
| Beserra, Rebecca | 09/18/06 | Review and edit expense detail for airfare for the August Statement.   | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 09/18/06 | Continue to review expenses for airfare for the August Statement.  | 3.6   | 150.00 | 540.00   |
| Beserra, Rebecca | 09/18/06 | Review and edit expense detail for ground transportation for the August Statement.   | 1.3   | 150.00 | 195.00   |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name                 | Date     | Description   | Hours | Rate   | Fees     |
|----------------------|----------|---|-------|--------|----------|
| Beserra, Rebecca     | 09/18/06 | Prepare summary of time by person and category for the August period.   | 1.7   | 150.00 | 255.00   |
| Haftl, Michael       | 09/18/06 | Review U.S. Trustee's objection to fee application.   | 0.6   | 530.00 | 318.00   |
| Haftl, Michael       | 09/18/06 | Review August time detail and categories used in the monthly statement.   | 2.2   | 530.00 | 1,166.00 |
| McClellan, Christian | 09/18/06 | Prepare entity list for updated conflict check.   | 1.3   | 190.00 | 247.00   |
| Nugent, James        | 09/18/06 | Analyze and identify names in these cases to perform searches for potential connections between MFIM and Mesirow Financial in theses USACM et al. cases for disclosure to the Court.                    | 0.7   | 620.00 | 434.00   |
| Nugent, James        | 09/18/06 | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court. | 3.1   | 620.00 | 1,922.00 |
| Nugent, James        | 09/18/06 | Revise and edit exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.   | 0.7   | 620.00 | 434.00   |
| Nugent, James        | 09/18/06 | Edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel.  | 0.8   | 620.00 | 496.00   |
| Nugent, James        | 09/18/06 | Analyze and edit the August 2006 monthly billing statement exhibits.  | 0.4   | 620.00 | 248.00   |
| Smith, Susan         | 09/18/06 | Review and edit team's time detail for August monthly statement.  | 1.3   | 590.00 | 767.00   |
| Beserra, Rebecca     | 09/19/06 | Review and edit expense detail for ground transportation for the August Statement.  | 3.2   | 150.00 | 480.00   |
| Beserra, Rebecca     | 09/19/06 | Review and edit expense detail for ground transportation for the August Statement.  | 2.5   | 150.00 | 375.00   |
| Beserra, Rebecca     | 09/19/06 | Review and edit expense detail for lodging for the August Statement.  | 0.6   | 150.00 | 90.00    |
| Beserra, Rebecca     | 09/19/06 | Review and edit expense detail for meals for the August Statement.  | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca     | 09/19/06 | Review and edit additional expense detail for the August Statement.   | 1.3   | 150.00 | 195.00   |
| Beserra, Rebecca     | 09/19/06 | Revise the August schedules and exhibits per comments received.   | 2.7   | 150.00 | 405.00   |
| Haftl, Michael       | 09/19/06 | Review August time detail for the monthly statement.  | 1.7   | 530.00 | 901.00   |
| McClellan, Christian | 09/19/06 | Prepare entity list for updated conflict check.   | 1.2   | 190.00 | 228.00   |
| Nugent, James        | 09/19/06 | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court. | 3.4   | 620.00 | 2,108.00 |
| Nugent, James        | 09/19/06 | Analyze and identify names in these cases to perform searches for potential connections between MFIM and Mesirow Financial in theses USACM et al. cases for disclosure to the Court.                    | 0.2   | 620.00 | 124.00   |
| Nugent, James        | 09/19/06 | Edit MFIM's Second Supplemental declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel.  | 1.4   | 620.00 | 868.00   |
| Nugent, James        | 09/19/06 | Analyze and edit the monthly fee exhibits for the August 2006 billing statement.  | 0.7   | 620.00 | 434.00   |
| Beserra, Rebecca     | 09/20/06 | Revise Exhibit E of the August Statement.   | 3.3   | 150.00 | 495.00   |
| Beserra, Rebecca     | 09/20/06 | Continue to revise Exhibit E of the August Statement.   | 2.3   | 150.00 | 345.00   |
| Beserra, Rebecca     | 09/20/06 | Make additional revisions to the August schedules and exhibits per comments received.   | 3.5   | 150.00 | 525.00   |
| Beserra, Rebecca     | 09/20/06 | Review additional expense detail for the August Statement.  | 2.8   | 150.00 | 420.00   |
| Beserra, Rebecca     | 09/20/06 | Separate time detail by category for the August Statement.  | 1.4   | 150.00 | 210.00   |
| Haftl, Michael       | 09/20/06 | Review August time detail and categories.   | 2.4   | 530.00 | 1,272.00 |
| Nugent, James        | 09/20/06 | Analyze and identify names in these cases to perform searches for potential connections between MFIM and Mesirow Financial in theses USACM et al. cases for disclosure to the Court.                    | 0.2   | 620.00 | 124.00   |
| Nugent, James        | 09/20/06 | Analyze and edit the monthly fee exhibits for the August 2006 billing statement.  | 3.5   | 620.00 | 2,170.00 |
| Nugent, James        | 09/20/06 | Analyze and edit expense exhibit and listing for the August 2006 monthly billing statement.   | 3.9   | 620.00 | 2,418.00 |
| Smith, Susan         | 09/20/06 | Participate in conference call with RQN regarding retention and fee application issues.   | 0.6   | 590.00 | 354.00   |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|---|--------------|-------------|-------------|
| Allison, Tom     | 09/21/06    | Review objections to fee application.   | 2.3          | 650.00      | 1,495.00    |
| Beserra, Rebecca | 09/21/06    | Apply revisions to the August schedules and exhibits per additional comments received.  | 2.8          | 150.00      | 420.00      |
| Beserra, Rebecca | 09/21/06    | Continue to apply revisions to the August schedules and exhibits per additional comments received.  | 2.8          | 150.00      | 420.00      |
| Beserra, Rebecca | 09/21/06    | Review additional expense detail for the August Statement.  | 0.5          | 150.00      | 75.00       |
| Haftl, Michael   | 09/21/06    | Review August time detail and categories for the monthly statement.   | 1.9          | 530.00      | 1,007.00    |
| Haftl, Michael   | 09/21/06    | Review August expenses for the monthly statement.   | 1.1          | 530.00      | 583.00      |
| Nugent, James    | 09/21/06    | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesriow Financial for disclosure in MFIM's Supplemental Declaration to the Court. | 0.3          | 620.00      | 186.00      |
| Nugent, James    | 09/21/06    | Analyze and edit the monthly fee exhibits for the August 2006 billing statement.  | 3.6          | 620.00      | 2,232.00    |
| Nugent, James    | 09/21/06    | Revise and classify time descriptions to the appropriate service description category for the August 2006 billing statement for each Debtor.  | 0.4          | 620.00      | 248.00      |
| Nugent, James    | 09/21/06    | Analyze and edit expense exhibit and listing for the August 2006 monthly billing statement.   | 0.4          | 620.00      | 248.00      |
| Smith, Susan     | 09/21/06    | Review and edit time detail for August monthly statement.   | 0.8          | 590.00      | 472.00      |
| Atkinson, James  | 09/22/06    | Review of draft August interim statement of MFIM.   | 2.1          | 650.00      | 1,365.00    |
| Beserra, Rebecca | 09/22/06    | Revise expense detail on Exhibit E of the August Statement.   | 0.7          | 150.00      | 105.00      |
| Beserra, Rebecca | 09/22/06    | Revise the August schedules and exhibits per comments received.   | 3.5          | 150.00      | 525.00      |
| Beserra, Rebecca | 09/22/06    | Assess allocations to categories for the August Statement.  | 3.7          | 150.00      | 555.00      |
| Beserra, Rebecca | 09/22/06    | Combine time detail to schedules and tie to exhibits.   | 3.3          | 150.00      | 495.00      |
| Beserra, Rebecca | 09/22/06    | Make revisions to the schedules and exhibits for the August Statement.  | 2.8          | 150.00      | 420.00      |
| Haftl, Michael   | 09/22/06    | Review exhibits to August invoice.  | 3.1          | 530.00      | 1,643.00    |
| Haftl, Michael   | 09/22/06    | Review allocation methodology of fee application.   | 1.9          | 530.00      | 1,007.00    |
| Nugent, James    | 09/22/06    | Analyze and edit the monthly time and fee description exhibits for the August 2006 billing statement including allocations of time by Debtor.   | 3.9          | 620.00      | 2,418.00    |
| Nugent, James    | 09/22/06    | Revise and classify time descriptions to the appropriate service description category for the August 2006 billing statement for each Debtor.  | 1.9          | 620.00      | 1,178.00    |
| Nugent, James    | 09/22/06    | Analyze and edit summary schedules for the August 2006 billing statement.   | 0.2          | 620.00      | 124.00      |
| Nugent, James    | 09/22/06    | Analyze and edit expense exhibit and listing for the August 2006 monthly billing statement.   | 0.8          | 620.00      | 496.00      |
| Haftl, Michael   | 09/23/06    | Review updated version of August monthly statement.   | 1.5          | 530.00      | 795.00      |
| Nugent, James    | 09/23/06    | Analyze and edit the monthly time and fee description exhibits for the August 2006 billing statement including allocations of time by Debtor.   | 3.6          | 620.00      | 2,232.00    |
| Nugent, James    | 09/23/06    | Analyze and edit expense exhibit and listing for the August 2006 monthly billing statement.   | 0.2          | 620.00      | 124.00      |
| Nugent, James    | 09/23/06    | Analyze and edit classification of time descriptions to the appropriate service description category for the August 2006 billing statement for each Debtor.   | 0.2          | 620.00      | 124.00      |
| Atkinson, James  | 09/24/06    | Review of draft August interim statement of MFIM.   | 2.1          | 650.00      | 1,365.00    |
| Atkinson, James  | 09/25/06    | Review of MFIM reply to objections to MFIM's first interim fee application.   | 2.4          | 650.00      | 1,560.00    |
| Beserra, Rebecca | 09/25/06    | Revise the cover letter for the August Statement per comments received.   | 0.1          | 150.00      | 15.00       |
| Beserra, Rebecca | 09/25/06    | Make additional revisions to the August schedules and exhibits per comments received.   | 3.2          | 150.00      | 480.00      |
| Beserra, Rebecca | 09/25/06    | PDF document, review for formatting errors and send for approval.   | 0.6          | 150.00      | 90.00       |
| Haftl, Michael   | 09/25/06    | Review updated monthly August statement.  | 1.8          | 530.00      | 954.00      |
| Nugent, James    | 09/25/06    | Edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel.  | 0.2          | 620.00      | 124.00      |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Nugent, James    | 09/25/06    | Analyze and edit summary schedules for the August 2006 billing statement.  | 0.1          | 620.00      | 62.00       |
| Nugent, James    | 09/25/06    | Analyze administrative order establishing procedures for interim compensation and reimbursement of expenses of professionals in these cases to determine monthly billing authority, collection, and timing and compliance by MFIM. | 0.5          | 620.00      | 310.00      |
| Nugent, James    | 09/25/06    | Analyze and edit the monthly time and fee description exhibits for the August 2006 billing statement including allocations of time by Debtor.  | 2.1          | 620.00      | 1,302.00    |
| Nugent, James    | 09/25/06    | Analyze and edit expense exhibit and listing for the August 2006 monthly billing statement.  | 0.3          | 620.00      | 186.00      |
| Nugent, James    | 09/25/06    | Analyze and edit classification of time descriptions to the appropriate service description category for the August 2006 billing statement for each Debtor.  | 0.6          | 620.00      | 372.00      |
| Reed, James      | 09/25/06    | Review objections to fee application and construct supporting data.  | 1.1          | 430.00      | 473.00      |
| Allison, Tom     | 09/26/06    | Participate in conference call with Debtors' counsel, J. Atkinson, M. Haftl (both MFIM) regarding agenda for Court hearing on fee applications and review of objections to fee applications filed by Debtors' professionals.       | 1.6          | 650.00      | 1,040.00    |
| Allison, Tom     | 09/26/06    | Participate in conference call with Debtors' counsel, J. Atkinson, M. Haftl, S. Smith (all MFIM) regarding process for payment of professional fees on an interim basis.   | 0.9          | 650.00      | 585.00      |
| Atkinson, James  | 09/26/06    | Participate in conference call with Debtors' counsel, T. Allison, M. Haftl (both MFIM) regarding agenda for Court hearing on fee applications and review of objections to fee applications filed by Debtors' professionals.        | 1.6          | 650.00      | 1,040.00    |
| Atkinson, James  | 09/26/06    | Participate in conference call with Debtors' counsel, T. Allison, M. Haftl, S. Smith (all MFIM) regarding process for payment of professional fees on an interim basis.  | 0.9          | 650.00      | 585.00      |
| Haftl, Michael   | 09/26/06    | Participate in conference call with Debtors' counsel, T. Allison, J. Atkinson (all MFIM) regarding agenda for Court hearing on fee applications and review of objections to fee applications filed by Debtors' professionals.      | 1.6          | 530.00      | 848.00      |
| Haftl, Michael   | 09/26/06    | Participate in conference call with Debtors' counsel, T. Allison, J. Atkinson, S. Smith (all MFIM) regarding process for payment of professional fees on an interim basis.   | 0.9          | 530.00      | 477.00      |
| Nugent, James    | 09/26/06    | Edit exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.   | 0.3          | 620.00      | 186.00      |
| Nugent, James    | 09/26/06    | Edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel.   | 0.2          | 620.00      | 124.00      |
| Nugent, James    | 09/26/06    | Analyze and identify names in these cases to perform searches for potential connections between MFIM and Mesirow Financial in theses USACM et al. cases for disclosure to the Court.   | 0.3          | 620.00      | 186.00      |
| Smith, Susan     | 09/26/06    | Participate in conference call with Debtors' counsel, T. Allison, J. Atkinson, M. Haftl (all MFIM) regarding process for payment of professional fees on an interim basis.   | 0.9          | 590.00      | 531.00      |
| Smith, Susan     | 09/26/06    | Review analysis of fee applications and payments.  | 0.3          | 590.00      | 177.00      |
| Atkinson, James  | 09/27/06    | Review fee application allocations with S. Smith (MFIM).   | 0.7          | 650.00      | 455.00      |
| Nugent, James    | 09/27/06    | Edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel.   | 2.4          | 620.00      | 1,488.00    |
| Nugent, James    | 09/27/06    | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court.                            | 1.8          | 620.00      | 1,116.00    |
| Nugent, James    | 09/27/06    | Edit exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.   | 0.4          | 620.00      | 248.00      |
| Smith, Susan     | 09/27/06    | Review analysis of fee objections.   | 0.6          | 590.00      | 354.00      |
| Smith, Susan     | 09/27/06    | Review fee application allocations with J. Atkinson (MFIM).  | 0.7          | 590.00      | 413.00      |
| Tan, Ching Wei   | 09/27/06    | Analyze Unsecured Creditor Committee Objection to First Fee Application.   | 1.4          | 490.00      | 686.00      |
| Beserra, Rebecca | 09/28/06    | Prepare and send email for expense receipt detail.   | 0.9          | 150.00      | 135.00      |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Nugent, James                            | 09/28/06    | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court.                                | 0.4          | 620.00      | 248.00           |
| Nugent, James                            | 09/28/06    | Update and edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel and Mesirow Financial employment of relative of Debtors' counsel. | 1.7          | 620.00      | 1,054.00         |
| Reed, James                              | 09/28/06    | Review of fee application.   | 1.5          | 430.00      | 645.00           |
| Smith, Susan                             | 09/28/06    | Review issues with fee applications and Court Orders.  | 0.7          | 590.00      | 413.00           |
| Atkinson, James                          | 09/29/06    | Review of Supplemental Declaration of T. Allison (MFIM) regarding Supplemental disclosures to MFIM retention.  | 1.2          | 650.00      | 780.00           |
| Nugent, James                            | 09/29/06    | Analyze searches performed for names involved in theses USACM et al. cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court.                                | 0.2          | 620.00      | 124.00           |
| Nugent, James                            | 09/29/06    | Revise and update exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.  | 0.3          | 620.00      | 186.00           |
| Nugent, James                            | 09/29/06    | Update and edit MFIM's Second Supplemental Declaration in these cases based on relationship searches performed, services provided and disclosure of retained counsel and Mesirow Financial employment of relative of Debtors' counsel. | 1.9          | 620.00      | 1,178.00         |
| <b>Total Employment/Fee Applications</b> |             |  | <b>220.5</b> | <b>\$</b>   | <b>91,297.00</b> |

**October 1, 2006 through October 31, 2006**

|                  |          |  |     |           |             |
|------------------|----------|--|-----|-----------|-------------|
| Atkinson, James  | 10/01/06 | Review August detail time descriptions.  | 4.1 | \$ 650.00 | \$ 2,665.00 |
| Beserra, Rebecca | 10/02/06 | Research expense detail for the August monthly statement.  | 1.2 | 150.00    | 180.00      |
| Nugent, James    | 10/02/06 | Analyze searches performed for names involved in theses USA Commercial Mortgage et al cases for potential connections between MFIM and Mesirow Financial for disclosure in MFIM's Supplemental Declaration to the Court. | 3.9 | 620.00    | 2,418.00    |
| Nugent, James    | 10/02/06 | Update and revise exhibits for MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.  | 1.9 | 620.00    | 1,178.00    |
| Nugent, James    | 10/02/06 | Update and revise MFIM's second supplemental declaration in these cases based on relationship searches performed, services provided, retained Counsel and Mesirow Financial employment of relative of Debtors' Counsel.  | 3.8 | 620.00    | 2,356.00    |
| Beserra, Rebecca | 10/03/06 | Print and sort through September expense receipts.   | 1.4 | 150.00    | 210.00      |
| Beserra, Rebecca | 10/03/06 | Prepare August analysis of hours and expenses by entity.   | 1.8 | 150.00    | 270.00      |
| Atkinson, James  | 10/04/06 | Discuss project status and fee application allocation process with M. Haftl (MFIM).  | 0.4 | 650.00    | 260.00      |
| Haftl, Michael   | 10/04/06 | Discuss project status and fee application allocation process with J. Atkinson (MFIM).   | 0.4 | 530.00    | 212.00      |
| Beserra, Rebecca | 10/05/06 | Review expense detail for the September monthly statement.   | 2.8 | 150.00    | 420.00      |
| Beserra, Rebecca | 10/05/06 | Continue to review expense detail for the September monthly statement.   | 1.3 | 150.00    | 195.00      |
| Atkinson, James  | 10/06/06 | Discuss fee application methodology with M. Haftl (MFIM).  | 2.1 | 650.00    | 1,365.00    |
| Atkinson, James  | 10/06/06 | Participate in call with MFIM Counsel to discuss draft order regarding MFIM First Interim Fee Application.   | 0.5 | 650.00    | 325.00      |
| Atkinson, James  | 10/06/06 | Review draft August monthly fee statement of MFIM.   | 2.2 | 650.00    | 1,430.00    |
| Atkinson, James  | 10/06/06 | Review draft August monthly fee statement of MFIM and amounts incurred on behalf of or allocated to Debtor.  | 1.2 | 650.00    | 780.00      |
| Beserra, Rebecca | 10/06/06 | Prepare category analysis for J. Atkinson (MFIM) for bankruptcy related for the period 4/14/06 - 7/31/06.  | 3.6 | 150.00    | 540.00      |
| Haftl, Michael   | 10/06/06 | Discuss fee application methodology with J. Atkinson (MFIM).   | 2.1 | 530.00    | 1,113.00    |
| Haftl, Michael   | 10/06/06 | Review allocation of August fees.  | 0.7 | 530.00    | 371.00      |
| Nugent, James    | 10/06/06 | Analyze time descriptions and time summary for assembly of September 2006 monthly billing statement.   | 2.9 | 620.00    | 1,798.00    |



## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description   | Hours | Rate   | Fees     |
|------------------|----------|---|-------|--------|----------|
| Atkinson, James  | 10/07/06 | Review time detail reported by MFIM in First Interim Fee Application and allocations by category.   | 3.1   | 650.00 | 2,015.00 |
| Atkinson, James  | 10/08/06 | Review time detail reported by MFIM in First Interim Fee Application and allocations by category.   | 1.8   | 650.00 | 1,170.00 |
| Atkinson, James  | 10/08/06 | Review allocation methodology included in objection by Unsecured Creditors Committee to MFIM First Interim Fee Application.   | 0.3   | 650.00 | 195.00   |
| Hafitl, Michael  | 10/08/06 | Review allocation of time for April - July fee application.   | 2.1   | 530.00 | 1,113.00 |
| Beserra, Rebecca | 10/09/06 | Edit and format time detail for the September monthly statement.  | 2.9   | 150.00 | 435.00   |
| Beserra, Rebecca | 10/09/06 | Continue to edit and format time detail for the September monthly statement.  | 1.3   | 150.00 | 195.00   |
| Hafitl, Michael  | 10/09/06 | Review miscellaneous motions related to fee applications.   | 0.2   | 530.00 | 106.00   |
| Atkinson, James  | 10/10/06 | Review August time detail allocations.  | 0.8   | 650.00 | 520.00   |
| Beserra, Rebecca | 10/10/06 | Analyze time and expense for September.   | 0.5   | 150.00 | 75.00    |
| Beserra, Rebecca | 10/10/06 | Print and sort through September expense receipts.  | 0.6   | 150.00 | 90.00    |
| Beserra, Rebecca | 10/10/06 | Review expenses for the September monthly statement.  | 2.9   | 150.00 | 435.00   |
| Beserra, Rebecca | 10/10/06 | Continue to review expenses for the September monthly statement.  | 1.5   | 150.00 | 225.00   |
| Hafitl, Michael  | 10/10/06 | Review fee application allocations.   | 1.0   | 530.00 | 530.00   |
| Hafitl, Michael  | 10/10/06 | Review analysis of fee application allocations.   | 0.4   | 530.00 | 212.00   |
| Hafitl, Michael  | 10/10/06 | Review and update fee application methodology analysis.   | 1.7   | 530.00 | 901.00   |
| Oriti, Joseph    | 10/10/06 | Analyze Lewis & Roca's Objection to MFIM, LLC First Interim Fee Application.  | 1.1   | 330.00 | 363.00   |
| Oriti, Joseph    | 10/10/06 | Draft Debtor allocation variance of Lewis & Roca's LLP proposed allocations and compared to MFIM, LLC actual time charged under time detail categories as filed for the First Interim Fee Application Period. | 3.4   | 330.00 | 1,122.00 |
| Beserra, Rebecca | 10/11/06 | Continue to review expenses for the September monthly statement.  | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 10/11/06 | Prepare category analysis by entity from inception through August.  | 0.3   | 150.00 | 45.00    |
| Hafitl, Michael  | 10/11/06 | Discuss and review fee allocation methodology.  | 0.5   | 530.00 | 265.00   |
| Oriti, Joseph    | 10/12/06 | Analyze and amend MFIM, LLC fee allocation analysis for April 14, 2006 through July 31, 2006 per Lewis & Roca's objection to Debtors' professional fees.  | 3.1   | 330.00 | 1,023.00 |
| Oriti, Joseph    | 10/12/06 | Analyze and amend MFIM, LLC fee allocation analysis for August 30, 2006 per Lewis & Roca's objection to Debtors' professional fees.   | 2.5   | 330.00 | 825.00   |
| Atkinson, James  | 10/13/06 | Participate in call with MFIM Counsel to discuss draft order regarding MFIM First Interim Fee Application.  | 1.2   | 650.00 | 780.00   |
| Beserra, Rebecca | 10/13/06 | Review expenses for the September monthly statement.  | 2.9   | 150.00 | 435.00   |
| Beserra, Rebecca | 10/13/06 | Continue to review expenses for the September monthly statement.  | 1.8   | 150.00 | 270.00   |
| Beserra, Rebecca | 10/14/06 | Review expenses for the September monthly statement.  | 4.0   | 150.00 | 600.00   |
| Beserra, Rebecca | 10/14/06 | Continue to review expenses for the September monthly statement.  | 4.0   | 150.00 | 600.00   |
| Beserra, Rebecca | 10/15/06 | Review expenses for the September monthly statement.  | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 10/15/06 | Continue to review expenses for the September monthly statement.  | 1.8   | 150.00 | 270.00   |
| Hafitl, Michael  | 10/16/06 | Review various motions including MSJ's and trustee's objection to employee compensation.  | 0.6   | 530.00 | 318.00   |
| Nugent, James    | 10/16/06 | Analyze searches performed for names involved in theses USA Commercial Mortgage et al. cases for potential connections with MFIM and Mesirow Financial.   | 1.1   | 620.00 | 682.00   |
| Beserra, Rebecca | 10/17/06 | Assess August allocations for the monthly statement.  | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca | 10/17/06 | Review August allocations work performed and tie numbers to all schedules.  | 0.9   | 150.00 | 135.00   |
| Nugent, James    | 10/17/06 | Analyze searches performed for names involved in theses USA Commercial Mortgage et al. cases for potential connections with MFIM and Mesirow Financial.   | 3.8   | 620.00 | 2,356.00 |
| Nugent, James    | 10/17/06 | Discuss MFIM's Second Supplemental Declaration and filing of an errata to the Declaration with J. McPherson (Schwartz & McPherson).   | 0.2   | 620.00 | 124.00   |
| Nugent, James    | 10/17/06 | Analyze and revise exhibit for errata to MFIM's Second Supplemental Declaration regarding searches and connections to parties in these cases.   | 0.5   | 620.00 | 310.00   |
| Nugent, James    | 10/17/06 | Analyze errata to MFIM's Second Supplemental Declaration to be filed with the Court.  | 0.2   | 620.00 | 124.00   |



**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Beserra, Rebecca                         | 10/18/06    | Review expenses for the September monthly statement.   | 3.0          | 150.00      | 450.00           |
| Beserra, Rebecca                         | 10/18/06    | Combine time detail to schedules for the September monthly statement.                              | 0.7          | 150.00      | 105.00           |
| Beserra, Rebecca                         | 10/18/06    | Review expenses for the September monthly statement.   | 1.1          | 150.00      | 165.00           |
| Beserra, Rebecca                         | 10/18/06    | Revise the August allocations for the August monthly statement.                                    | 3.9          | 150.00      | 585.00           |
| Beserra, Rebecca                         | 10/23/06    | Additional revisions to the August allocations for the August monthly statement.                   | 2.9          | 150.00      | 435.00           |
| Beserra, Rebecca                         | 10/23/06    | Continue with additional revisions to the August allocations for the August monthly statement.     | 1.4          | 150.00      | 210.00           |
| Haftl, Michael                           | 10/23/06    | Review draft fee application and emails regarding distribution.                                    | 1.2          | 530.00      | 636.00           |
| Haftl, Michael                           | 10/23/06    | Review updated draft of August monthly statement.  | 0.4          | 530.00      | 212.00           |
| Beserra, Rebecca                         | 10/24/06    | Revise schedules and exhibits to the August monthly statement.                                     | 2.9          | 150.00      | 435.00           |
| Haftl, Michael                           | 10/24/06    | Review updated version of August monthly statement and provide comments.                           | 1.1          | 530.00      | 583.00           |
| Beserra, Rebecca                         | 10/25/06    | Assess expense allocations for the August monthly statement.                                       | 0.5          | 150.00      | 75.00            |
| Beserra, Rebecca                         | 10/25/06    | PDF and review the August monthly statement for formatting errors.                                 | 0.5          | 150.00      | 75.00            |
| Beserra, Rebecca                         | 10/25/06    | Combine time detail to schedules for the September monthly statement.                              | 2.3          | 150.00      | 345.00           |
| Haftl, Michael                           | 10/25/06    | Review updated August monthly statement.   | 0.8          | 530.00      | 424.00           |
| Beserra, Rebecca                         | 10/26/06    | Prepare work in progress reconciliation through August.  | 1.1          | 150.00      | 165.00           |
| Beserra, Rebecca                         | 10/27/06    | Revise the summary page of the August monthly statement and assess final revisions and distribute. | 0.9          | 150.00      | 135.00           |
| Haftl, Michael                           | 10/27/06    | Review August monthly statement.   | 1.1          | 530.00      | 583.00           |
| <b>Total Employment/Fee Applications</b> |             |  | <b>130.0</b> | <b>\$</b>   | <b>44,203.00</b> |

**November 1, 2006 through November 30, 2006**

|                      |          |  |     |           |           |
|----------------------|----------|--|-----|-----------|-----------|
| McClellan, Christian | 11/01/06 | Summarize USA Commercial Mortgage Debtor professional fees and expenses. | 3.4 | \$ 190.00 | \$ 646.00 |
| McClellan, Christian | 11/01/06 | Create analysis of scaled USA Commercial Mortgage professional fees.     | 3.7 | 190.00    | 703.00    |
| Smith, Susan         | 11/01/06 | Analyze fee statements.  | 0.4 | 590.00    | 236.00    |
| McClellan, Christian | 11/02/06 | Summarize USA Commercial Mortgage Debtor professional fees and expenses. | 3.9 | 190.00    | 741.00    |
| McClellan, Christian | 11/03/06 | Summarize USA Commercial Mortgage Debtor professional fees and expenses. | 2.6 | 190.00    | 494.00    |
| Beserra, Rebecca     | 11/05/06 | Edit time detail for the September Statement.                            | 2.1 | 150.00    | 315.00    |
| Beserra, Rebecca     | 11/05/06 | Continue to edit time detail for the September Statement.                | 2.0 | 150.00    | 300.00    |
| Beserra, Rebecca     | 11/06/06 | Edit and format time detail for the September Statement.                 | 3.2 | 150.00    | 480.00    |
| Beserra, Rebecca     | 11/06/06 | Continue to edit and format time detail for the September Statement.     | 2.7 | 150.00    | 405.00    |
| Beserra, Rebecca     | 11/06/06 | Continue to edit and format time detail for the September Statement.     | 3.6 | 150.00    | 540.00    |
| Beserra, Rebecca     | 11/06/06 | Prepare work in progress reconciliation for September.                   | 0.8 | 150.00    | 120.00    |
| Beserra, Rebecca     | 11/07/06 | Edit additional time detail for the September Statement.                 | 0.5 | 150.00    | 75.00     |
| Beserra, Rebecca     | 11/08/06 | Review expenses for the September monthly Statement.                     | 2.4 | 150.00    | 360.00    |
| Beserra, Rebecca     | 11/08/06 | Generate invoice for the August Statement.                               | 1.2 | 150.00    | 180.00    |
| Beserra, Rebecca     | 11/10/06 | Edit and format time detail for the September Statement.                 | 2.9 | 150.00    | 435.00    |
| Beserra, Rebecca     | 11/10/06 | Edit and format time detail for the September Statement.                 | 3.1 | 150.00    | 465.00    |
| Beserra, Rebecca     | 11/13/06 | Review expense detail for the monthly statement.                         | 2.3 | 150.00    | 345.00    |
| Haftl, Michael       | 11/14/06 | Review September time detail for proper categorization.                  | 1.5 | 530.00    | 795.00    |
| Beserra, Rebecca     | 11/15/06 | Combine additional time detail to schedules for the September Statement. | 2.8 | 150.00    | 420.00    |
| Haftl, Michael       | 11/15/06 | Review September time detail for proper categorization.                  | 0.8 | 530.00    | 424.00    |
| Beserra, Rebecca     | 11/16/06 | Revise schedules and exhibits for the September Statement.               | 1.4 | 150.00    | 210.00    |
| Beserra, Rebecca     | 11/16/06 | Review expense detail for the monthly statement.                         | 3.8 | 150.00    | 570.00    |
| Haftl, Michael       | 11/16/06 | Review objection to MFIM August statement.                               | 0.1 | 530.00    | 53.00     |
| Smith, Susan         | 11/16/06 | Review and comment on U.S. Trustee's objections to fee statements.       | 0.4 | 590.00    | 236.00    |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Beserra, Rebecca                         | 11/17/06    | Review expense detail for the monthly statement.   | 3.2          | 150.00      | 480.00           |
| Beserra, Rebecca                         | 11/17/06    | Prepare time analysis for October.   | 1.5          | 150.00      | 225.00           |
| Atkinson, James                          | 11/20/06    | Review fee statement objections filed by U.S. Trustee for the month of August.                                   | 0.9          | 650.00      | 585.00           |
| Beserra, Rebecca                         | 11/20/06    | Print and sort through October expense receipts.   | 0.9          | 150.00      | 135.00           |
| Beserra, Rebecca                         | 11/20/06    | Edit and format time detail for the October Statement.   | 3.5          | 150.00      | 525.00           |
| Haftl, Michael                           | 11/20/06    | Review September Statement.  | 0.4          | 530.00      | 212.00           |
| Beserra, Rebecca                         | 11/21/06    | Edit and format time detail for the October Statement.   | 3.9          | 150.00      | 585.00           |
| Beserra, Rebecca                         | 11/21/06    | Continue to edit and format time detail for the October Statement.   | 3.9          | 150.00      | 585.00           |
| Atkinson, James                          | 11/22/06    | Review October fee statements filed by other professionals.  | 1.8          | 650.00      | 1,170.00         |
| Beserra, Rebecca                         | 11/22/06    | Prepare work in progress reconciliation for October, update September and provide summary of hours for November. | 3.0          | 150.00      | 450.00           |
| Haftl, Michael                           | 11/22/06    | Review and analyze September WIP report.   | 0.4          | 530.00      | 212.00           |
| Haftl, Michael                           | 11/22/06    | Review September Statement including allocation of categories.   | 1.9          | 530.00      | 1,007.00         |
| Beserra, Rebecca                         | 11/24/06    | Edit and format time detail for the October Statement.   | 3.9          | 150.00      | 585.00           |
| Beserra, Rebecca                         | 11/24/06    | Continue to edit and format time detail for the October Statement.   | 3.9          | 150.00      | 585.00           |
| Beserra, Rebecca                         | 11/26/06    | Review expense detail for the monthly statement.   | 3.9          | 150.00      | 585.00           |
| Haftl, Michael                           | 11/26/06    | Review September Statement and categories.   | 3.2          | 530.00      | 1,696.00         |
| Haftl, Michael                           | 11/26/06    | Review October time detail.  | 0.5          | 530.00      | 265.00           |
| Smith, Susan                             | 11/26/06    | Review and edit time detail.   | 1.9          | 590.00      | 1,121.00         |
| Beserra, Rebecca                         | 11/27/06    | Revise the September schedules and exhibits per comments received.   | 2.3          | 150.00      | 345.00           |
| Beserra, Rebecca                         | 11/27/06    | Revise the September schedules and exhibits per comments received.   | 2.2          | 150.00      | 330.00           |
| Beserra, Rebecca                         | 11/27/06    | Revise the September schedules and exhibits per comments received.   | 3.8          | 150.00      | 570.00           |
| Beserra, Rebecca                         | 11/27/06    | Edit, format and incorporate additional time detail for the October statement.                                   | 1.9          | 150.00      | 285.00           |
| Beserra, Rebecca                         | 11/27/06    | Prepare and send email regarding revised schedules.  | 0.1          | 150.00      | 15.00            |
| Haftl, Michael                           | 11/27/06    | Review October time detail.  | 0.6          | 530.00      | 318.00           |
| Beserra, Rebecca                         | 11/28/06    | Edit, format and incorporate additional time detail for the October statement.                                   | 1.7          | 150.00      | 255.00           |
| Beserra, Rebecca                         | 11/29/06    | Review and edit schedules for the October Statement.   | 2.1          | 150.00      | 315.00           |
| Beserra, Rebecca                         | 11/30/06    | Review and edit schedules for the October Statement.   | 1.9          | 150.00      | 285.00           |
| Beserra, Rebecca                         | 11/30/06    | Edit, format and incorporate additional time detail for the October statement.                                   | 1.3          | 150.00      | 195.00           |
| Beserra, Rebecca                         | 11/30/06    | Revise the September schedules and exhibits per comments received.   | 3.6          | 150.00      | 540.00           |
| Beserra, Rebecca                         | 11/30/06    | Prepare draft of allocations for the October Statement.  | 1.5          | 150.00      | 225.00           |
| Haftl, Michael                           | 11/30/06    | Review October Statement.  | 0.9          | 530.00      | 477.00           |
| Haftl, Michael                           | 11/30/06    | Review updated September Statement.  | 2.1          | 530.00      | 1,113.00         |
| <b>Total Employment/Fee Applications</b> |             |  | <b>120.2</b> | <b>\$</b>   | <b>25,824.00</b> |

**December 1, 2006 through December 31, 2006**

|                  |          |  |     |           |           |
|------------------|----------|--|-----|-----------|-----------|
| Atkinson, James  | 12/01/06 | Review draft September fee statement of MFIM.  | 1.2 | \$ 650.00 | \$ 780.00 |
| Beserra, Rebecca | 12/01/06 | Revise allocations for the October fee statement.  | 0.7 | 150.00    | 105.00    |
| Beserra, Rebecca | 12/01/06 | Review expense detail for the October fee statement.   | 3.1 | 150.00    | 465.00    |
| Beserra, Rebecca | 12/01/06 | Continue to review expense detail for the October fee statement.   | 2.1 | 150.00    | 315.00    |
| Haftl, Michael   | 12/01/06 | Review and provide comments on October time.   | 0.9 | 530.00    | 477.00    |
| Smith, Susan     | 12/01/06 | Prepare reply to U.S. Trustee's objection to fees by outlining the work done on the accounting and loan servicing systems. | 0.9 | 590.00    | 531.00    |
| Beserra, Rebecca | 12/03/06 | Review expense detail for the October fee statement.   | 3.2 | 150.00    | 480.00    |
| Beserra, Rebecca | 12/03/06 | Continue to review expense detail for the October fee statement.   | 3.2 | 150.00    | 480.00    |
| Beserra, Rebecca | 12/03/06 | Continue to review expense detail for the October fee statement.   | 3.0 | 150.00    | 450.00    |
| Smith, Susan     | 12/03/06 | Review update on September's fee statement.  | 0.4 | 590.00    | 236.00    |
| Beserra, Rebecca | 12/04/06 | Review Exhibit E of the September fee statement.   | 0.6 | 150.00    | 90.00     |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Beserra, Rebecca | 12/04/06 | Review expense detail for the October fee statement.   | 3.4   | 150.00 | 510.00   |
| Beserra, Rebecca | 12/04/06 | Continue to review expense detail for the October fee statement.                                   | 3.4   | 150.00 | 510.00   |
| Beserra, Rebecca | 12/04/06 | Revise the September fee statement per comments received.  | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 12/04/06 | Revise the October fee statement per comments received.  | 0.5   | 150.00 | 75.00    |
| Cadwell, Kristin | 12/04/06 | Organize fee statements by date and by professional.   | 1.6   | 190.00 | 304.00   |
| Haftl, Michael   | 12/04/06 | Review draft of September fee statement.   | 0.6   | 530.00 | 318.00   |
| Smith, Susan     | 12/04/06 | Review and edit time detail.   | 1.2   | 590.00 | 708.00   |
| Beserra, Rebecca | 12/05/06 | Revise the October fee statement per comments received.  | 1.9   | 150.00 | 285.00   |
| Beserra, Rebecca | 12/05/06 | Combine detail to schedules and tie all exhibits for the October fee statement.                    | 1.8   | 150.00 | 270.00   |
| Beserra, Rebecca | 12/05/06 | Gather time and expense detail for the November fee statement.                                     | 0.8   | 150.00 | 120.00   |
| Beserra, Rebecca | 12/05/06 | Combine time detail for the November statement.  | 0.5   | 150.00 | 75.00    |
| Haftl, Michael   | 12/05/06 | Review September fee statement.  | 0.8   | 530.00 | 424.00   |
| Atkinson, James  | 12/06/06 | Review 4th Supplemental Declaration of T. Allison (MFIM).  | 0.3   | 650.00 | 195.00   |
| Beserra, Rebecca | 12/06/06 | Review October expense detail for Exhibit E.   | 3.6   | 150.00 | 540.00   |
| Beserra, Rebecca | 12/07/06 | Review October expense detail for Exhibit E.   | 3.0   | 150.00 | 450.00   |
| Atkinson, James  | 12/08/06 | Review draft motion to continue employment of the Debtors' professionals through January 31, 2007. | 2.1   | 650.00 | 1,365.00 |
| Beserra, Rebecca | 12/08/06 | Edit and format time detail for the November fee statement.  | 2.1   | 150.00 | 315.00   |
| Atkinson, James  | 12/11/06 | Review draft of September fee statement of MFIM.   | 1.4   | 650.00 | 910.00   |
| Haftl, Michael   | 12/11/06 | Review October fee statement for proper categories.  | 1.7   | 530.00 | 901.00   |
| Beserra, Rebecca | 12/12/06 | Revise the Exhibit E of the September and October fee statements.                                  | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 12/12/06 | Apply additional revisions to the schedules of the October fee statement.                          | 1.8   | 150.00 | 270.00   |
| Beserra, Rebecca | 12/12/06 | Apply additional revisions to the schedules of the September fee statement.                        | 0.8   | 150.00 | 120.00   |
| Beserra, Rebecca | 12/12/06 | Review November expense detail for Exhibit E.  | 3.3   | 150.00 | 495.00   |
| Haftl, Michael   | 12/12/06 | Review and provide comments on September fee statement.  | 0.7   | 530.00 | 371.00   |
| Beserra, Rebecca | 12/13/06 | Apply final revisions to the September fee statement, PDF and send for review.                     | 1.5   | 150.00 | 225.00   |
| Beserra, Rebecca | 12/13/06 | Incorporate additional revisions to the schedules for the October fee statement.                   | 1.7   | 150.00 | 255.00   |
| Haftl, Michael   | 12/13/06 | Review and finalize September fee statement and exhibits.  | 2.5   | 530.00 | 1,325.00 |
| Haftl, Michael   | 12/13/06 | Review and provide comments on draft October fee statement.  | 1.9   | 530.00 | 1,007.00 |
| Atkinson, James  | 12/14/06 | Review draft October fee statement of MFIM.  | 0.5   | 650.00 | 325.00   |
| Beserra, Rebecca | 12/14/06 | Edit and format time detail for the November fee statement.  | 3.5   | 150.00 | 525.00   |
| Beserra, Rebecca | 12/14/06 | Continue to edit and format time detail for the November fee statement.                            | 3.6   | 150.00 | 540.00   |
| Beserra, Rebecca | 12/14/06 | Prepare WIP reconciliation for the November period.  | 0.7   | 150.00 | 105.00   |
| Haftl, Michael   | 12/14/06 | Review and provide comments on October fee statement.  | 0.3   | 530.00 | 159.00   |
| Oriti, Joseph    | 12/14/06 | Analyze September fee statement.   | 0.8   | 330.00 | 264.00   |
| Beserra, Rebecca | 12/15/06 | Review and edit expenses for the November fee statement.   | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca | 12/15/06 | Continue to review and edit expenses for the November fee statement.                               | 2.8   | 150.00 | 420.00   |
| Beserra, Rebecca | 12/15/06 | Continue to review and edit expenses for the November fee statement.                               | 2.5   | 150.00 | 375.00   |
| Beserra, Rebecca | 12/15/06 | Continue to review and edit expenses for the November fee statement.                               | 3.2   | 150.00 | 480.00   |
| Beserra, Rebecca | 12/15/06 | Edit additional time detail for the November fee statement.  | 2.9   | 150.00 | 435.00   |
| Atkinson, James  | 12/16/06 | Review draft MFIM November time detail.  | 1.7   | 650.00 | 1,105.00 |
| Beserra, Rebecca | 12/17/06 | Edit additional time detail for the November fee statement.  | 2.9   | 150.00 | 435.00   |
| Haftl, Michael   | 12/17/06 | Review draft September and October fee statements and provide comments.                            | 2.2   | 530.00 | 1,166.00 |
| Beserra, Rebecca | 12/18/06 | Revise the October fee statement per comments received.  | 1.4   | 150.00 | 210.00   |
| Beserra, Rebecca | 12/18/06 | Prepare the September fee statement for PDF and resend.  | 0.6   | 150.00 | 90.00    |
| Beserra, Rebecca | 12/18/06 | Combine and edit additional time detail received for the November fee statement.                   | 0.9   | 150.00 | 135.00   |
| Beserra, Rebecca | 12/18/06 | Address expense detail for Exhibit E of the November fee statement.                                | 0.4   | 150.00 | 60.00    |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>         |
|--|-------------|--|--------------|-------------|---------------------|
| Haftl, Michael                           | 12/18/06    | Review draft November fee statement.   | 2.5          | 530.00      | 1,325.00            |
| Haftl, Michael                           | 12/18/06    | Finalize review of September fee statement.  | 0.9          | 530.00      | 477.00              |
| Beserra, Rebecca                         | 12/19/06    | Edit additional time detail and incorporate into schedules for the November fee statement. | 1.9          | 150.00      | 285.00              |
| Beserra, Rebecca                         | 12/19/06    | Finalize and distribute the September fee statement.                                       | 0.4          | 150.00      | 60.00               |
| Beserra, Rebecca                         | 12/19/06    | Prepare the October fee statement for PDF and send for review.                             | 0.4          | 150.00      | 60.00               |
| Beserra, Rebecca                         | 12/19/06    | Revise the schedules and exhibits of the November fee statement per comments received.     | 1.3          | 150.00      | 195.00              |
| Beserra, Rebecca                         | 12/19/06    | Generate the September invoice.  | 2.1          | 150.00      | 315.00              |
| Beserra, Rebecca                         | 12/19/06    | Revise November expense detail for Exhibit E.  | 0.8          | 150.00      | 120.00              |
| Atkinson, James                          | 12/20/06    | Review draft MFIM October fee statement.   | 2.1          | 650.00      | 1,365.00            |
| Beserra, Rebecca                         | 12/20/06    | Revise the schedules and exhibits of the October fee statement per comments received.      | 1.3          | 150.00      | 195.00              |
| Beserra, Rebecca                         | 12/20/06    | Revise October expense detail for Exhibit E.   | 0.2          | 150.00      | 30.00               |
| Beserra, Rebecca                         | 12/20/06    | Edit and format additional time detail for the November fee statement.                     | 1.5          | 150.00      | 225.00              |
| Beserra, Rebecca                         | 12/20/06    | Combine detail to schedules and tie all exhibits for the November fee statement.           | 2.1          | 150.00      | 315.00              |
| Beserra, Rebecca                         | 12/20/06    | Update WIP reconciliation for the November period.   | 0.8          | 150.00      | 120.00              |
| Smith, Susan                             | 12/20/06    | Review October fee statement and categories.   | 1.2          | 590.00      | 708.00              |
| Atkinson, James                          | 12/21/06    | Review draft MFIM November fee statement.  | 3.2          | 650.00      | 2,080.00            |
| Bauck, Lyle                              | 12/21/06    | Analyze and review potential MFIM conflicts with potential buyers of USA Capital Mortgage. | 0.4          | 290.00      | 116.00              |
| Beserra, Rebecca                         | 12/21/06    | Edit the November schedules per comments received.   | 1.4          | 150.00      | 210.00              |
| Beserra, Rebecca                         | 12/21/06    | Address expense detail for Exhibit E of the November fee statement.                        | 0.6          | 150.00      | 90.00               |
| Beserra, Rebecca                         | 12/21/06    | Finalize and distribute the October fee statement.   | 0.9          | 150.00      | 135.00              |
| Beserra, Rebecca                         | 12/21/06    | Generate the October invoice and update the WIP reconciliation.                            | 1.3          | 150.00      | 195.00              |
| Smith, Susan                             | 12/21/06    | Review November fee statement and provide edits and comments to billing analyst.           | 1.3          | 590.00      | 767.00              |
| Atkinson, James                          | 12/22/06    | Review draft MFIM November fee statement.  | 1.7          | 650.00      | 1,105.00            |
| Beserra, Rebecca                         | 12/22/06    | Revise November schedules and exhibits per comments received.                              | 3.8          | 150.00      | 570.00              |
| Beserra, Rebecca                         | 12/22/06    | Finalize and distribute the November fee statement.  | 0.8          | 150.00      | 120.00              |
| Beserra, Rebecca                         | 12/22/06    | Generate the November invoice.   | 0.5          | 150.00      | 75.00               |
| Haftl, Michael                           | 12/22/06    | Review and provide comments on November time detail.                                       | 3.4          | 530.00      | 1,802.00            |
| Haftl, Michael                           | 12/22/06    | Review and provide comments on November expenses.  | 0.9          | 530.00      | 477.00              |
| Beserra, Rebecca                         | 12/27/06    | Update WIP reconciliation for the November period and cumulative.                          | 0.8          | 150.00      | 120.00              |
| Haftl, Michael                           | 12/31/06    | Review stipulated order related to Interim Compensation.                                   | 0.3          | 530.00      | 159.00              |
| <b>Total Employment/Fee Applications</b> |             |  | <b>141.5</b> |             | <b>\$ 38,237.00</b> |

**January 1, 2007 through January 31, 2007**

|                  |          |   |     |           |           |
|------------------|----------|---|-----|-----------|-----------|
| Atkinson, James  | 01/08/07 | Discuss fee application and other issues with M. Haftl (MFIM).  | 0.7 | \$ 650.00 | \$ 455.00 |
| Beserra, Rebecca | 01/08/07 | Draft and revise the narrative for the interim application.   | 3.5 | 150.00    | 525.00    |
| Haftl, Michael   | 01/08/07 | Discuss fee application and other issues with J. Atkinson (MFIM).   | 0.7 | 530.00    | 371.00    |
| Reed, James      | 01/08/07 | Review fee application language related to sale process.  | 1.2 | 430.00    | 516.00    |
| Fasel, Bill      | 01/09/07 | Prepare materials to support fee applications pertaining to description of Debtor's sale/Auction process and results to-date. | 1.7 | 620.00    | 1,054.00  |
| Haftl, Michael   | 01/09/07 | Review draft of second interim fee application and revise.  | 2.0 | 530.00    | 1,060.00  |
| Fasel, Bill      | 01/10/07 | Prepare materials to support fee applications pertaining to description of Debtor's sale/Auction process and results to-date. | 0.7 | 620.00    | 434.00    |
| Haftl, Michael   | 01/10/07 | Update interim fee application narrative.   | 2.4 | 530.00    | 1,272.00  |
| Reed, James      | 01/10/07 | Review language related to sale process for fee application.  | 0.6 | 430.00    | 258.00    |
| Atkinson, James  | 01/11/07 | Discuss fee application and other issues with M. Haftl (MFIM).  | 0.5 | 650.00    | 325.00    |
| Beserra, Rebecca | 01/11/07 | Combine December time detail received for process of edit and formatting.   | 0.9 | 150.00    | 135.00    |
| Beserra, Rebecca | 01/11/07 | Combine December time detail received for process of edit and formatting.   | 3.2 | 150.00    | 480.00    |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description   | Hours | Rate   | Fees     |
|------------------|----------|---|-------|--------|----------|
| Cadwell, Kristin | 01/11/07 | Draft Lease, Executory contracts and agreements narrative portion of the fee application.                     | 0.9   | 190.00 | 171.00   |
| Haftl, Michael   | 01/11/07 | Discuss fee application and other issues with J. Atkinson (MFIM).   | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 01/11/07 | Review and revise sale narrative for fee application.   | 1.0   | 530.00 | 530.00   |
| Atkinson, James  | 01/12/07 | Review MFIM December time detail.   | 2.1   | 650.00 | 1,365.00 |
| Beserra, Rebecca | 01/12/07 | Print and sort expense receipts for the December period.  | 1.5   | 150.00 | 225.00   |
| Haftl, Michael   | 01/12/07 | Review and revise forensic accounting narrative for fee application.  | 1.2   | 530.00 | 636.00   |
| Haftl, Michael   | 01/12/07 | Review and revise investor inquiry narrative for fee application.   | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 01/12/07 | Review and revise achievements section of fee application.  | 0.8   | 530.00 | 424.00   |
| Atkinson, James  | 01/15/07 | Preparation of draft interim fee application.   | 2.4   | 650.00 | 1,560.00 |
| Atkinson, James  | 01/16/07 | Prepare draft interim fee application.  | 0.8   | 650.00 | 520.00   |
| Atkinson, James  | 01/16/07 | Discussion with M. Haftl (MFIM) regarding preparation of MFIM interim fee application.                        | 1.1   | 650.00 | 715.00   |
| Haftl, Michael   | 01/16/07 | Discussion with J. Atkinson (MFIM) regarding preparation of MFIM interim fee application.                     | 1.1   | 530.00 | 583.00   |
| Haftl, Michael   | 01/16/07 | Review weekly cash report and impact on fee application.  | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 01/16/07 | Revise fee application narrative.   | 2.4   | 530.00 | 1,272.00 |
| Haftl, Michael   | 01/17/07 | Revise fee application narrative.   | 3.4   | 530.00 | 1,802.00 |
| Beserra, Rebecca | 01/18/07 | Edit and format the December time detail for the December fee statement.                                      | 3.6   | 150.00 | 540.00   |
| Beserra, Rebecca | 01/18/07 | Continue to edit and format the December time detail for the December fee statement.                          | 2.9   | 150.00 | 435.00   |
| Beserra, Rebecca | 01/18/07 | Continue to edit and format the December time detail for the December fee statement.                          | 2.9   | 150.00 | 435.00   |
| Haftl, Michael   | 01/18/07 | Revise fee application narrative.   | 3.1   | 530.00 | 1,643.00 |
| Haftl, Michael   | 01/19/07 | Review December time detail and provide comments.   | 3.3   | 530.00 | 1,749.00 |
| Smith, Susan     | 01/21/07 | Review and edit staff time descriptions.  | 1.8   | 590.00 | 1,062.00 |
| Beserra, Rebecca | 01/22/07 | Apply revisions to the December time detail per comments received.  | 3.4   | 150.00 | 510.00   |
| Beserra, Rebecca | 01/22/07 | Combine time detail to schedules and supporting exhibits and tie all exhibits for the December fee statement. | 1.4   | 150.00 | 210.00   |
| Beserra, Rebecca | 01/22/07 | Review December expense detail for Exhibit E.   | 3.3   | 150.00 | 495.00   |
| Haftl, Michael   | 01/22/07 | Review and revise December time detail.   | 0.8   | 530.00 | 424.00   |
| Haftl, Michael   | 01/22/07 | Update interim fee application narrative.   | 1.2   | 530.00 | 636.00   |
| Beserra, Rebecca | 01/23/07 | Review December expense detail for Exhibit E.   | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca | 01/23/07 | Continue with the review of December expense detail for Exhibit E.  | 3.1   | 150.00 | 465.00   |
| Beserra, Rebecca | 01/23/07 | Continue with the review of December expense detail for Exhibit E.  | 3.2   | 150.00 | 480.00   |
| Beserra, Rebecca | 01/23/07 | Apply additional revisions to the December fee statement.   | 3.1   | 150.00 | 465.00   |
| Haftl, Michael   | 01/23/07 | Review and provide comments on categorization of December time.   | 2.5   | 530.00 | 1,325.00 |
| Beserra, Rebecca | 01/24/07 | Review December expense detail for Exhibit E.   | 1.5   | 150.00 | 225.00   |
| Haftl, Michael   | 01/24/07 | Review and provide comments on updated version of December invoice including categorization.                  | 3.4   | 530.00 | 1,802.00 |
| Haftl, Michael   | 01/24/07 | Review expenses billed on December invoice.   | 1.0   | 530.00 | 530.00   |
| Reed, James      | 01/24/07 | Review fee application related to sale process.   | 1.2   | 430.00 | 516.00   |
| Tan, Ching Wei   | 01/24/07 | Analyze Investor disbursements since Aug-06.  | 0.2   | 490.00 | 98.00    |
| Atkinson, James  | 01/25/07 | Review draft MFIM December fee statement.   | 1.5   | 650.00 | 975.00   |
| Beserra, Rebecca | 01/25/07 | Apply additional revisions to the December fee statement.   | 2.4   | 150.00 | 360.00   |
| Beserra, Rebecca | 01/25/07 | Edit and format additional time detail received.  | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 01/25/07 | Continue to edit and format additional time detail received.  | 2.2   | 150.00 | 330.00   |
| Beserra, Rebecca | 01/25/07 | Update WIP reconciliation.  | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 01/25/07 | Apply additional revisions to the December fee statement.   | 3.7   | 150.00 | 555.00   |
| Haftl, Michael   | 01/25/07 | Revise category specific fee application narrative.   | 3.1   | 530.00 | 1,643.00 |
| Haftl, Michael   | 01/25/07 | Review disbursements to date for fee application.   | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 01/25/07 | Review updated version of December invoice and provide comments.  | 2.4   | 530.00 | 1,272.00 |
| Smith, Susan     | 01/25/07 | Review and comment on December fee statement.   | 0.8   | 590.00 | 472.00   |
| Tan, Ching Wei   | 01/25/07 | Analyze Investor disbursements since Aug-06.  | 0.3   | 490.00 | 147.00   |
| Atkinson, James  | 01/26/07 | Review of draft MFIM December fee statement   | 1.2   | 650.00 | 780.00   |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Beserra, Rebecca                         | 01/26/07    | Update WIP reconciliation and cumulative.  | 0.9          | 150.00      | 135.00           |
| Beserra, Rebecca                         | 01/26/07    | Apply additional revisions to the December fee statement.  | 1.3          | 150.00      | 195.00           |
| Beserra, Rebecca                         | 01/26/07    | Assess allocation of money received to appropriate invoices.   | 0.1          | 150.00      | 15.00            |
| Beserra, Rebecca                         | 01/26/07    | Apply final revisions and PDF the December fee statement.  | 0.9          | 150.00      | 135.00           |
| Beserra, Rebecca                         | 01/26/07    | Finalize the December fee statement and distribute.  | 0.5          | 150.00      | 75.00            |
| Haftl, Michael                           | 01/26/07    | Review and finalize December invoice.  | 2.1          | 530.00      | 1,113.00         |
| Haftl, Michael                           | 01/26/07    | Revise fee application for updated financial information.  | 1.8          | 530.00      | 954.00           |
| Haftl, Michael                           | 01/26/07    | Review December reconciliation.  | 0.3          | 530.00      | 159.00           |
| Haftl, Michael                           | 01/26/07    | Review and revise December expenses.   | 0.8          | 530.00      | 424.00           |
| Atkinson, James                          | 01/27/07    | Prepare draft MFIM interim fee application.  | 3.6          | 650.00      | 2,340.00         |
| Haftl, Michael                           | 01/29/07    | Update fee application for final December numbers and revise narrative.                              | 2.5          | 530.00      | 1,325.00         |
| Beserra, Rebecca                         | 01/30/07    | Prepare schedules and supporting exhibits for the interim application.                               | 3.7          | 150.00      | 555.00           |
| Beserra, Rebecca                         | 01/30/07    | Prepare schedules and supporting exhibits for the interim application.                               | 3.7          | 150.00      | 555.00           |
| Haftl, Michael                           | 01/30/07    | Prepare bullets in preparation for meeting with U.S. Trustee.  | 1.4          | 530.00      | 742.00           |
| Haftl, Michael                           | 01/30/07    | Continue to revise fee application narrative.  | 2.2          | 530.00      | 1,166.00         |
| Atkinson, James                          | 01/31/07    | Review MFIM fee application and monthly fee statements in preparation for meeting with U.S. Trustee. | 1.1          | 650.00      | 715.00           |
| Beserra, Rebecca                         | 01/31/07    | Finish preparing the fee portion of the schedules.   | 2.6          | 150.00      | 390.00           |
| Beserra, Rebecca                         | 01/31/07    | Continue with preparing and completing the fee portion of the schedules.                             | 2.6          | 150.00      | 390.00           |
| Beserra, Rebecca                         | 01/31/07    | Generate the December invoice.   | 0.4          | 150.00      | 60.00            |
| Beserra, Rebecca                         | 01/31/07    | Gather resumes for Appendix I of the interim application.  | 1.0          | 150.00      | 150.00           |
| Cadwell, Kristin                         | 01/31/07    | Prepare fee application and liquidation analysis information for J. Atkinson (MFIM).                 | 3.0          | 190.00      | 570.00           |
| Cadwell, Kristin                         | 01/31/07    | Create summary schedule of hours and fees for liquidation analysis.                                  | 1.0          | 190.00      | 190.00           |
| Haftl, Michael                           | 01/31/07    | Direct staff to prepare support for U.S. Trustee meeting.  | 0.5          | 530.00      | 265.00           |
| Haftl, Michael                           | 01/31/07    | Review first draft of fee application exhibits for the interim application.                          | 2.4          | 530.00      | 1,272.00         |
| Haftl, Michael                           | 01/31/07    | Review status of resumes for fee applications.   | 0.4          | 530.00      | 212.00           |
| Haftl, Michael                           | 01/31/07    | Prepare analysis of hours and revise bullets for U.S. Trustee meeting.                               | 1.6          | 530.00      | 848.00           |
| <b>Total Employment/Fee Applications</b> |             |  | <b>151.3</b> | <b>\$</b>   | <b>54,117.00</b> |

**February 1, 2007 through February 28, 2007**

|                  |          |   |     |           |           |
|------------------|----------|---|-----|-----------|-----------|
| Allison, Tom     | 02/01/07 | Prepare for meeting with U.S. Trustee.  | 0.8 | \$ 650.00 | \$ 520.00 |
| Allison, Tom     | 02/01/07 | Meet with U.S. Trustee regarding fees.  | 1.5 | 650.00    | 975.00    |
| Atkinson, James  | 02/01/07 | Prepare for meeting with U.S. Trustee.  | 0.8 | 650.00    | 520.00    |
| Atkinson, James  | 02/01/07 | Meet with U.S. Trustee regarding fees.  | 1.5 | 650.00    | 975.00    |
| Beserra, Rebecca | 02/01/07 | Prepare summary by category by person by month spreadsheet for the Second Interim Period. | 1.5 | 150.00    | 225.00    |
| Beserra, Rebecca | 02/01/07 | Prepare summary of hours by Debtor for the Second Interim Period.                         | 1.1 | 150.00    | 165.00    |
| Haftl, Michael   | 02/01/07 | Prepare and review documents and analysis for U.S. Trustee meeting.                       | 0.6 | 530.00    | 318.00    |
| Haftl, Michael   | 02/01/07 | Review results of U.S. Trustee meeting.   | 0.3 | 530.00    | 159.00    |
| Haftl, Michael   | 02/01/07 | Revise interim fee application language and exhibits.                                     | 2.3 | 530.00    | 1,219.00  |
| Smith, Susan     | 02/01/07 | Prepare for meeting with U.S. Trustee.  | 0.8 | 590.00    | 472.00    |
| Smith, Susan     | 02/01/07 | Meet with U.S. Trustee regarding fees.  | 1.5 | 590.00    | 885.00    |
| Atkinson, James  | 02/02/07 | Prepare MFIM fee application narrative.   | 3.4 | 650.00    | 2,210.00  |
| Atkinson, James  | 02/02/07 | Discuss Second Interim Fee Application with M. Haftl (MFIM).                              | 1.1 | 650.00    | 715.00    |
| Beserra, Rebecca | 02/02/07 | Gather additional resumes in preparation for the Second Interim Application.              | 0.3 | 150.00    | 45.00     |
| Beserra, Rebecca | 02/02/07 | Prepare the schedules and supporting exhibits for the Second Interim Application.         | 3.9 | 150.00    | 585.00    |
| Beserra, Rebecca | 02/02/07 | Prepare Exhibit E for the Second Interim Application.                                     | 3.9 | 150.00    | 585.00    |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Haftl, Michael   | 02/02/07    | Discuss Second Interim Fee Application with J. Atkinson (MFIM).  | 1.1          | 530.00      | 583.00      |
| Haftl, Michael   | 02/02/07    | Update fee application language related to amounts received to date.   | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 02/02/07    | Oversee and reconcile resume exhibit section of fee application.   | 0.9          | 530.00      | 477.00      |
| Haftl, Michael   | 02/02/07    | Review calculation of lender / loan combinations.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael   | 02/02/07    | Revise interim fee application language and exhibits and distribute internally for further review.   | 0.6          | 530.00      | 318.00      |
| Smith, Susan     | 02/03/07    | Review and comment on draft of fee application.  | 0.6          | 590.00      | 354.00      |
| Atkinson, James  | 02/05/07    | Review MFIM professional fee summaries prepared for discussion with U.S. Trustee.  | 0.7          | 650.00      | 455.00      |
| Haftl, Michael   | 02/05/07    | Discuss response to U.S. Trustee with N. Peterman (GT) and S. Smith (MFIM).  | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 02/05/07    | Review categorization of time from inception to December in response to U.S. Trustee's inquiries.  | 0.3          | 530.00      | 159.00      |
| Haftl, Michael   | 02/05/07    | Review prior month's time detail in preparation for meeting with U.S. Trustee.   | 2.9          | 530.00      | 1,537.00    |
| Haftl, Michael   | 02/05/07    | Prepare summary of findings related to meeting with U.S. Trustee.  | 0.6          | 530.00      | 318.00      |
| Smith, Susan     | 02/05/07    | Discuss response to U.S. Trustee with N. Peterman (GT) and M. Haftl (MFIM).  | 0.5          | 590.00      | 295.00      |
| Smith, Susan     | 02/05/07    | Review time detail to determine possible movement.   | 0.4          | 590.00      | 236.00      |
| Smith, Susan     | 02/05/07    | Participate in call to U.S. Trustee Clarke Finneran.   | 0.1          | 590.00      | 59.00       |
| Haftl, Michael   | 02/06/07    | Prepare summary of fee application categories per U.S. Trustee request.  | 0.6          | 530.00      | 318.00      |
| Smith, Susan     | 02/06/07    | Participate in call with C. Finneran (UST) regarding additional information on MFIM's fee statements.  | 0.3          | 590.00      | 177.00      |
| Haftl, Michael   | 02/07/07    | Review completion of January time detail.  | 0.7          | 530.00      | 371.00      |
| Beserra, Rebecca | 02/08/07    | Combine and format time detail for the January fee statement.  | 1.4          | 150.00      | 210.00      |
| Beserra, Rebecca | 02/08/07    | Print and sort receipts for the January fee statement.   | 0.9          | 150.00      | 135.00      |
| Beserra, Rebecca | 02/08/07    | Edit time detail for the January fee statement.  | 1.2          | 150.00      | 180.00      |
| Haftl, Michael   | 02/08/07    | Review Second Stipulation and Order Re Modification of Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals and other motions filed. | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 02/09/07    | Revise U.S. Trustee request analysis.  | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 02/11/07    | Prepare summary of fee application categories per U.S. Trustee request.  | 2.8          | 530.00      | 1,484.00    |
| Smith, Susan     | 02/11/07    | Analyze categories of fees and descriptions to answer U.S. Trustee questions.  | 0.5          | 590.00      | 295.00      |
| Beserra, Rebecca | 02/12/07    | Update the resumes for the Second Interim Application and send to M. Haftl (MFIM) for review.  | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 02/12/07    | Analyze time and expense for the January 2007 period.  | 0.1          | 150.00      | 15.00       |
| Beserra, Rebecca | 02/12/07    | Confirm fees billed for the period April 14, 2006 through December 31, 2006.   | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 02/12/07    | Edit time detail for the January 2007 fee statement.   | 1.9          | 150.00      | 285.00      |
| Beserra, Rebecca | 02/12/07    | Continue to edit time detail for the January 2007 fee statement.   | 2.1          | 150.00      | 315.00      |
| Haftl, Michael   | 02/12/07    | Update U.S. Trustee meeting analysis.  | 1.0          | 530.00      | 530.00      |
| Haftl, Michael   | 02/12/07    | Prepare analysis of fees by month for U.S. Trustee meeting.  | 1.2          | 530.00      | 636.00      |
| Smith, Susan     | 02/12/07    | Edit descriptions and benefits of categories.  | 0.5          | 590.00      | 295.00      |
| Beserra, Rebecca | 02/13/07    | Edit time detail for the January 2007 fee statement.   | 3.5          | 150.00      | 525.00      |
| Haftl, Michael   | 02/13/07    | Research U.S. Trustee guidelines related to fee applications.  | 0.4          | 530.00      | 212.00      |
| Haftl, Michael   | 02/13/07    | Participate in call with C. Finneran (UST) and S. Smith (MFIM) regarding fees.   | 0.7          | 530.00      | 371.00      |
| Haftl, Michael   | 02/13/07    | Revise and edit Fee Summary Schedule for the U.S. Trustee's Office, discuss with N. Peterman (GT) and S. Smith (MFIM).   | 1.2          | 530.00      | 636.00      |
| Haftl, Michael   | 02/13/07    | Apply additional revisions to U.S. Trustee analysis based on comments from counsel.  | 0.2          | 530.00      | 106.00      |
| Smith, Susan     | 02/13/07    | Revise and edit Fee Summary Schedule for the U.S. Trustee's Office, discuss with N. Peterman (GT) and M. Haftl (MFIM).   | 1.2          | 590.00      | 708.00      |
| Smith, Susan     | 02/13/07    | Participate in call with C. Finneran (UST) and M. Haftl (MFIM) regarding fees.   | 0.7          | 590.00      | 413.00      |



**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|---|--------------|-------------|-------------|
| Beserra, Rebecca | 02/14/07    | Edit time detail for the January 2007 fee statement.  | 2.1          | 150.00      | 315.00      |
| Beserra, Rebecca | 02/14/07    | Continue to edit time detail for the January 2007 fee statement.  | 3.6          | 150.00      | 540.00      |
| Haftl, Michael   | 02/14/07    | Prepare for meeting with U.S. Trustee.  | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 02/14/07    | Participate in call with C. Finneran (UST) and S. Smith (MFIM) regarding fees.                                    | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 02/14/07    | Oversee staff as to analysis requested by U.S. Trustee related to Forensic Accounting and related categories.     | 0.6          | 530.00      | 318.00      |
| Smith, Susan     | 02/14/07    | Participate in call with C. Finneran (UST) and M. Haftl (MFIM) regarding fees.                                    | 0.6          | 590.00      | 354.00      |
| Bauck, Lyle      | 02/15/07    | Review USA Capital time detail from 8/1/2006 to 12/31/2006 related to Forensic Accounting.                        | 1.6          | 290.00      | 464.00      |
| Beserra, Rebecca | 02/15/07    | Edit time detail for the January 2007 fee statement.  | 3.3          | 150.00      | 495.00      |
| Beserra, Rebecca | 02/15/07    | Review and edit time detail for the January 2007 fee statement.   | 3.2          | 150.00      | 480.00      |
| Beserra, Rebecca | 02/15/07    | Analyze and edit time detail for the January 2007 fee statement.  | 1.5          | 150.00      | 225.00      |
| Haftl, Michael   | 02/15/07    | Review analysis of Forensic Accounting categories and revise as appropriate.                                      | 2.0          | 530.00      | 1,060.00    |
| Beserra, Rebecca | 02/16/07    | Edit time detail for the January 2007 fee statement.  | 2.8          | 150.00      | 420.00      |
| Beserra, Rebecca | 02/16/07    | Review and edit time detail for the January 2007 fee statement.   | 2.7          | 150.00      | 405.00      |
| Beserra, Rebecca | 02/16/07    | Analyze and edit time detail for the January 2007 fee statement.  | 2.5          | 150.00      | 375.00      |
| Atkinson, James  | 02/20/07    | Participate in call with M. Haftl (MFIM) regarding preparation of January MFIM fee statement.                     | 0.5          | 650.00      | 325.00      |
| Beserra, Rebecca | 02/20/07    | Edit time detail for the January 2007 fee statement.  | 2.7          | 150.00      | 405.00      |
| Haftl, Michael   | 02/20/07    | Participate in call with J. Atkinson (MFIM) regarding preparation of January MFIM fee statement.                  | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 02/20/07    | Perform first review of January time detail.  | 3.3          | 530.00      | 1,749.00    |
| Beserra, Rebecca | 02/21/07    | Prepare estimate of the January and February 2007 fee statements.   | 2.6          | 150.00      | 390.00      |
| Beserra, Rebecca | 02/21/07    | Review January 2007 expense detail for Exhibit E.   | 2.2          | 150.00      | 330.00      |
| Beserra, Rebecca | 02/21/07    | Continue to review January 2007 expense detail for Exhibit E.   | 2.1          | 150.00      | 315.00      |
| Haftl, Michael   | 02/21/07    | Review billing for IT staff and MFIM expenses.  | 1.1          | 530.00      | 583.00      |
| Beserra, Rebecca | 02/22/07    | Apply revisions to the January 2007 fee statement per comments received.  | 1.6          | 150.00      | 240.00      |
| Beserra, Rebecca | 02/22/07    | Edit additional time detail received for the January 2007 fee statement.  | 2.9          | 150.00      | 435.00      |
| Beserra, Rebecca | 02/22/07    | Continue to edit additional time detail received for the January 2007 fee statement.                              | 3.3          | 150.00      | 495.00      |
| Beserra, Rebecca | 02/22/07    | Combine time detail to schedules and supporting exhibits and tie all exhibits for the January 2007 fee statement. | 2.3          | 150.00      | 345.00      |
| Beserra, Rebecca | 02/22/07    | Prepare allocations of money received and send to accounting for allocation.                                      | 0.8          | 150.00      | 120.00      |
| Beserra, Rebecca | 02/23/07    | Review January 2007 expense detail for Exhibit E.   | 2.6          | 150.00      | 390.00      |
| Beserra, Rebecca | 02/23/07    | Review airfare expenses detail for Exhibit E.   | 3.9          | 150.00      | 585.00      |
| Beserra, Rebecca | 02/23/07    | Review ground transportation, lodging, and meals expense detail for Exhibit E.                                    | 3.8          | 150.00      | 570.00      |
| Beserra, Rebecca | 02/23/07    | Apply revisions to the January 2007 fee statement per comments received.  | 2.5          | 150.00      | 375.00      |
| Haftl, Michael   | 02/23/07    | Review January invoice in category format.  | 2.7          | 530.00      | 1,431.00    |
| Haftl, Michael   | 02/25/07    | Review updated draft of January invoice and provide comments.   | 3.3          | 530.00      | 1,749.00    |
| Smith, Susan     | 02/25/07    | Review and edit January 2007 fee statement.   | 1.3          | 590.00      | 767.00      |
| Smith, Susan     | 02/25/07    | Review and comment on category allocation for U.S. Trustee's office.  | 0.4          | 590.00      | 236.00      |
| Beserra, Rebecca | 02/26/07    | Apply revisions to the January 2007 fee statement per comments received.  | 3.1          | 150.00      | 465.00      |
| Beserra, Rebecca | 02/26/07    | Continue to apply revisions to the January 2007 fee statement per comments received.                              | 2.9          | 150.00      | 435.00      |
| Beserra, Rebecca | 02/26/07    | Update WIP reconciliation for the January 2007 period.  | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 02/26/07    | Apply revisions to the January 2007 fee statement per comments received.  | 2.1          | 150.00      | 315.00      |
| Haftl, Michael   | 02/26/07    | Review January expenses for invoice.  | 1.6          | 530.00      | 848.00      |
| Haftl, Michael   | 02/26/07    | Review updated draft of January invoice and provide comments.   | 1.3          | 530.00      | 689.00      |



**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>         |
|--|-------------|---|--------------|-------------|---------------------|
| Haftl, Michael                           | 02/26/07    | Revise breakdown of forensic accounting category analysis per U.S. Trustee request. | 0.8          | 530.00      | 424.00              |
| Atkinson, James                          | 02/27/07    | Review draft MFIM January fee statement and time detail.                            | 1.6          | 650.00      | 1,040.00            |
| Beserra, Rebecca                         | 02/27/07    | Apply additional revisions to the January 2007 fee statement.                       | 2.8          | 150.00      | 420.00              |
| Beserra, Rebecca                         | 02/27/07    | Apply final revisions, PDF and distribute the January 2007 fee statement.           | 1.6          | 150.00      | 240.00              |
| Beserra, Rebecca                         | 02/27/07    | Analyze time and expense for the February 2007 period.                              | 0.3          | 150.00      | 45.00               |
| Haftl, Michael                           | 02/27/07    | Review January reconciliation.  | 0.4          | 530.00      | 212.00              |
| Haftl, Michael                           | 02/27/07    | Finalize January fee statement.   | 3.2          | 530.00      | 1,696.00            |
| Beserra, Rebecca                         | 02/28/07    | Generate invoice for the January 2007 period and update WIP reconciliation.         | 0.6          | 150.00      | 90.00               |
| Haftl, Michael                           | 02/28/07    | Correspond with team related to transition time billing.                            | 0.5          | 530.00      | 265.00              |
| <b>Total Employment/Fee Applications</b> |             |   | <b>157.5</b> |             | <b>\$ 50,351.00</b> |

**March 1, 2007 through March 12, 2007**

|  |          |  |             |           |                    |
|--|----------|--|-------------|-----------|--------------------|
| Beserra, Rebecca                         | 03/02/07 | Prepare analysis for allocations of money received.                                | 2.6         | \$ 150.00 | \$ 390.00          |
| Beserra, Rebecca                         | 03/02/07 | Review time detail for the February statement.                                     | 1.0         | 150.00    | 150.00             |
| Beserra, Rebecca                         | 03/05/07 | Combine and edit additional time detail received for the February statement.       | 1.5         | 150.00    | 225.00             |
| Beserra, Rebecca                         | 03/06/07 | Edit and format time detail for the February statement from the 1st through 10th.  | 1.7         | 150.00    | 255.00             |
| Beserra, Rebecca                         | 03/08/07 | Edit and format time detail for the February statement from the 11th through 15th. | 2.5         | 150.00    | 375.00             |
| Beserra, Rebecca                         | 03/09/07 | Edit and format time detail for the February statement from the 16th through 20th. | 2.9         | 150.00    | 435.00             |
| Beserra, Rebecca                         | 03/12/07 | Allocate money received for November and December.                                 | 0.8         | 150.00    | 120.00             |
| Beserra, Rebecca                         | 03/12/07 | Edit and format time detail for the February statement from the 20th through 28th. | 3.2         | 150.00    | 480.00             |
| <b>Total Employment/Fee Applications</b> |          |  | <b>16.2</b> |           | <b>\$ 2,430.00</b> |

**March 13, 2007 through March 31, 2007**

|                  |          |  |     |           |           |
|------------------|----------|--|-----|-----------|-----------|
| Haftl, Michael   | 03/13/07 | Review February time detail received to date.  | 0.9 | \$ 530.00 | \$ 477.00 |
| Beserra, Rebecca | 03/14/07 | Edit and format time detail for the February 2007 fee statement for dates 2/1/07 through 2/10/07.  | 3.1 | 150.00    | 465.00    |
| Beserra, Rebecca | 03/14/07 | Edit and format time detail for the February 2007 fee statement for dates 2/11/07 through 2/20/07. | 2.9 | 150.00    | 435.00    |
| Beserra, Rebecca | 03/14/07 | Edit and format time detail for the February 2007 fee statement for dates 2/21/07 through 2/28/07. | 3.4 | 150.00    | 510.00    |
| Haftl, Michael   | 03/14/07 | Review February time detail received to date.  | 0.7 | 530.00    | 371.00    |
| Beserra, Rebecca | 03/15/07 | Edit and format additional time detail for the February 2007 fee statement.                        | 3.5 | 150.00    | 525.00    |
| Haftl, Michael   | 03/15/07 | Review first draft of February invoice and provide comments.                                       | 2.2 | 530.00    | 1,166.00  |
| Beserra, Rebecca | 03/16/07 | Apply revisions to the February 2007 fee statement.  | 3.9 | 150.00    | 585.00    |
| Haftl, Michael   | 03/16/07 | Coordinate completion of February time detail.   | 2.7 | 530.00    | 1,431.00  |
| Beserra, Rebecca | 03/19/07 | Apply revisions to the February 2007 fee statement.  | 1.2 | 150.00    | 180.00    |
| Haftl, Michael   | 03/19/07 | Review draft of February detailed time entries.  | 2.1 | 530.00    | 1,113.00  |
| Beserra, Rebecca | 03/20/07 | Combine time detail to the schedules and supporting exhibits and tie all exhibits.                 | 2.3 | 150.00    | 345.00    |
| Beserra, Rebecca | 03/20/07 | Update work in progress reconciliation for the February 2007 period.                               | 0.8 | 150.00    | 120.00    |
| Haftl, Michael   | 03/20/07 | Review February time detail in category format   | 1.2 | 530.00    | 636.00    |
| Beserra, Rebecca | 03/21/07 | Review February 2007 expense detail for Exhibit E.   | 2.4 | 150.00    | 360.00    |
| Haftl, Michael   | 03/21/07 | Review time detail and draft WIP report.   | 1.8 | 530.00    | 954.00    |
| Beserra, Rebecca | 03/22/07 | Print and sort February 2007 expense receipts.   | 0.7 | 150.00    | 105.00    |
| Beserra, Rebecca | 03/22/07 | Edit and format additional time detail for the February 2007 fee statement.                        | 3.4 | 150.00    | 510.00    |
| Beserra, Rebecca | 03/22/07 | Edit and format additional time detail for the February 2007 fee statement.                        | 2.6 | 150.00    | 390.00    |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Haftl, Michael   | 03/22/07 | Update James Reed time detail.   | 1.0   | 530.00 | 530.00   |
| Haftl, Michael   | 03/22/07 | Coordinate fee application work plan with M. Kehl (MFIM).  | 0.6   | 530.00 | 318.00   |
| Haftl, Michael   | 03/22/07 | Review updated draft of February 2007 fee statement.   | 0.7   | 530.00 | 371.00   |
| Kehl, Monty      | 03/22/07 | Review preliminary draft of MFIM Second Interim Fee Application received from M. Haftl (MFIM).           | 1.2   | 620.00 | 744.00   |
| Kehl, Monty      | 03/22/07 | Participate in call with M. Haftl (MFIM) to discuss and plan process for drafting final fee application. | 0.6   | 620.00 | 372.00   |
| Kehl, Monty      | 03/22/07 | Request copies of objections received for 1st Interim Fee Application and monthly statements.            | 0.2   | 620.00 | 124.00   |
| Beserra, Rebecca | 03/23/07 | Edit and format additional time detail for the February 2007 fee statement.                              | 1.5   | 150.00 | 225.00   |
| Beserra, Rebecca | 03/23/07 | Apply revisions to the February 2007 fee statement.  | 0.9   | 150.00 | 135.00   |
| Beserra, Rebecca | 03/23/07 | Incorporate additional time detail received to the February 2007 fee statement.                          | 1.4   | 150.00 | 210.00   |
| Beserra, Rebecca | 03/23/07 | Review February 2007 expense detail for Exhibit E.   | 1.2   | 150.00 | 180.00   |
| Beserra, Rebecca | 03/23/07 | Review February 2007 expense detail for Exhibit E.   | 3.0   | 150.00 | 450.00   |
| Haftl, Michael   | 03/23/07 | Review version 3 of February time detail and provide comments.   | 2.1   | 530.00 | 1,113.00 |
| Beserra, Rebecca | 03/26/07 | Review February 2007 expense detail for Exhibit E (airfare).   | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 03/26/07 | Review February 2007 expense detail for Exhibit E (ground transportation).                               | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 03/26/07 | Review February 2007 expense detail for Exhibit E (lodging and meals).                                   | 1.3   | 150.00 | 195.00   |
| Beserra, Rebecca | 03/26/07 | Apply revisions to the February 2007 fee statement.  | 1.4   | 150.00 | 210.00   |
| Haftl, Michael   | 03/26/07 | Respond to various requests from M. Kehl (MFIM) related to the final fee application.                    | 1.7   | 530.00 | 901.00   |
| Haftl, Michael   | 03/26/07 | Review February time detail in category format and provide comments on version 6.                        | 1.3   | 530.00 | 689.00   |
| Kehl, Monty      | 03/26/07 | Participate in call with MFIM and counsel to discuss drafting of final fee application.                  | 1.3   | 620.00 | 806.00   |
| Kehl, Monty      | 03/26/07 | Review objections received for 1st Interim Fee Application and monthly statements.                       | 1.5   | 620.00 | 930.00   |
| Kehl, Monty      | 03/26/07 | Review final fee application filed in other cases  | 1.0   | 620.00 | 620.00   |
| Kehl, Monty      | 03/26/07 | Review allocation of fees utilized for monthly fee statements.   | 0.9   | 620.00 | 558.00   |
| Kehl, Monty      | 03/26/07 | Read briefly the Debtors' Plan and Disclosure Statement.   | 0.3   | 620.00 | 186.00   |
| Smith, Susan     | 03/26/07 | Participate in call with M. Haftl and M. Kehl (both MFIM) regarding final fee application issues.        | 0.3   | 590.00 | 177.00   |
| Beserra, Rebecca | 03/27/07 | Apply revisions to the February 2007 fee statement.  | 2.0   | 150.00 | 300.00   |
| Beserra, Rebecca | 03/27/07 | Apply additional revisions to the February 2007 fee statement.   | 2.7   | 150.00 | 405.00   |
| Beserra, Rebecca | 03/27/07 | Resolve expense questions.   | 1.6   | 150.00 | 240.00   |
| Beserra, Rebecca | 03/27/07 | Apply revisions to the February 2007 fee statement.  | 2.6   | 150.00 | 390.00   |
| Beserra, Rebecca | 03/27/07 | Update work in progress reconciliation for the February 2007 period.                                     | 0.7   | 150.00 | 105.00   |
| Cadwell, Kristin | 03/27/07 | Identify MFIM travel hours incurred and not billed - create schedule.                                    | 2.6   | 190.00 | 494.00   |
| Cadwell, Kristin | 03/27/07 | Calculate travel hours for each professional per each roundtrip.   | 2.1   | 190.00 | 399.00   |
| Cadwell, Kristin | 03/27/07 | Format travel hour schedule by person and subtotal and destination.                                      | 1.9   | 190.00 | 361.00   |
| Cadwell, Kristin | 03/27/07 | Calculate travel hours for each professional per each one-way flight.                                    | 2.4   | 190.00 | 456.00   |
| Haftl, Michael   | 03/27/07 | Review February time detail and provide comments on version 7.   | 1.9   | 530.00 | 1,007.00 |
| Haftl, Michael   | 03/27/07 | Research chargeability of travel time.   | 0.4   | 530.00 | 212.00   |
| Kehl, Monty      | 03/27/07 | Direct the collection and calculation fees associated with travel time.                                  | 1.5   | 620.00 | 930.00   |
| Smith, Susan     | 03/27/07 | Review and comment on February fee statement.  | 0.8   | 590.00 | 472.00   |
| Beserra, Rebecca | 03/28/07 | Apply revisions to the February 2007 fee statement.  | 1.0   | 150.00 | 150.00   |
| Beserra, Rebecca | 03/28/07 | Resolve expense questions.   | 0.5   | 150.00 | 75.00    |
| Beserra, Rebecca | 03/28/07 | Allocate money received.   | 0.5   | 150.00 | 75.00    |
| Cadwell, Kristin | 03/28/07 | Finish calculating travel hours for each professional per each one-way flight.                           | 1.8   | 190.00 | 342.00   |
| Cadwell, Kristin | 03/28/07 | Locate and assemble documents pertaining to PerUSA.  | 1.5   | 190.00 | 285.00   |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>                              | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b>      |
|--|-------------|--|--------------|-------------|------------------|
| Cadwell, Kristin                         | 03/28/07    | Update professional fee summary schedule to include MFIM May fees.   | 1.4          | 190.00      | 266.00           |
| Cadwell, Kristin                         | 03/28/07    | Make last formatting changes to unbilled MFIM travel hours schedule.   | 1.1          | 190.00      | 209.00           |
| Haftl, Michael                           | 03/28/07    | Provide comments on version 10 of February invoice.  | 1.1          | 530.00      | 583.00           |
| Haftl, Michael                           | 03/28/07    | Prepare fee application related schedules and respond to inquiries.  | 0.9          | 530.00      | 477.00           |
| Kehl, Monty                              | 03/28/07    | Further review of the Debtors' Plan.   | 0.8          | 620.00      | 496.00           |
| Kehl, Monty                              | 03/28/07    | Further review of the Debtors' Disclosure Statement.   | 1.8          | 620.00      | 1,116.00         |
| Kehl, Monty                              | 03/28/07    | Review and provide revisions to the analysis for fees associated with travel time.                                     | 0.6          | 620.00      | 372.00           |
| Kehl, Monty                              | 03/28/07    | Participate in call with N. Peterman (GT) to discuss drafting of MFIM final fee application.                           | 0.4          | 620.00      | 248.00           |
| Beserra, Rebecca                         | 03/29/07    | Review February 2007 fee statement.  | 0.6          | 150.00      | 90.00            |
| Beserra, Rebecca                         | 03/29/07    | Apply final revisions to the February 2007 fee statement.  | 2.2          | 150.00      | 330.00           |
| Beserra, Rebecca                         | 03/29/07    | Finalize, PDF and distribute the February 2007 fee statement.  | 0.5          | 150.00      | 75.00            |
| Cadwell, Kristin                         | 03/29/07    | Make formatting changes to Diversified Trust Deed Fund professional fee summary schedule.                              | 0.8          | 190.00      | 152.00           |
| Cadwell, Kristin                         | 03/29/07    | Update Diversified Trust Deed Fund professional fee schedule to include January and February 2007 fees.                | 0.9          | 190.00      | 171.00           |
| Cadwell, Kristin                         | 03/29/07    | Create summary schedule of MFIM professional fees by category relating to First Trust Deed Fund for KPMG tax purposes. | 2.0          | 190.00      | 380.00           |
| Cadwell, Kristin                         | 03/29/07    | Update professional fee summary schedule to include Ray Quinney & Nebeker fees for April-June.                         | 0.7          | 190.00      | 133.00           |
| Cadwell, Kristin                         | 03/29/07    | Archive USA Capital payroll documents.   | 1.5          | 190.00      | 285.00           |
| Haftl, Michael                           | 03/29/07    | Finalize February 2007 fee statement.  | 1.2          | 530.00      | 636.00           |
| Kehl, Monty                              | 03/29/07    | Final review of fees for travel time.  | 0.4          | 620.00      | 248.00           |
| Kehl, Monty                              | 03/29/07    | Write outline for MFIM final fee application.  | 2.6          | 620.00      | 1,612.00         |
| Beserra, Rebecca                         | 03/30/07    | Combine time detail received for the March 2007 fee statement.   | 0.5          | 150.00      | 75.00            |
| Beserra, Rebecca                         | 03/30/07    | Edit and format time detail for the March 2007 fee statement.  | 2.8          | 150.00      | 420.00           |
| Cadwell, Kristin                         | 03/30/07    | Update professional fee summary schedule to include Ray Quinney & Nebeker fees for July-October.                       | 1.9          | 190.00      | 361.00           |
| Haftl, Michael                           | 03/30/07    | Coordinate collection of March time detail and creation of post-effective date billings.                               | 0.4          | 530.00      | 212.00           |
| Kehl, Monty                              | 03/30/07    | Review final fee application filed by MFIM Los Angeles office in Las Vegas bankruptcy court.                           | 1.2          | 620.00      | 744.00           |
| Kehl, Monty                              | 03/30/07    | Compose preliminary list of MFIM's achievements during the case.   | 1.8          | 620.00      | 1,116.00         |
| <b>Total Employment/Fee Applications</b> |             |  | <b>133.6</b> | <b>\$</b>   | <b>39,397.00</b> |

**April 1, 2007 through April 23, 2007**

|                  |          |   |     |           |           |
|------------------|----------|---|-----|-----------|-----------|
| Haftl, Michael   | 04/01/07 | Review time detail related to HMA sales   | 1.7 | \$ 530.00 | \$ 901.00 |
| Beserra, Rebecca | 04/02/07 | Edit time detail for the March 2007 fee statement.  | 4.0 | 150.00    | 600.00    |
| Beserra, Rebecca | 04/02/07 | Prepare summary of time detail from inception to February 28th.                                     | 2.7 | 150.00    | 405.00    |
| Beserra, Rebecca | 04/02/07 | Continue to prepare of time detail from inception to February 28th.                                 | 2.6 | 150.00    | 390.00    |
| Haftl, Michael   | 04/02/07 | Participate in call with MFIM and counsel to discuss the final fee application and work to be done. | 1.2 | 530.00    | 636.00    |
| Haftl, Michael   | 04/02/07 | Review March time and provide comments.   | 1.4 | 530.00    | 742.00    |
| Haftl, Michael   | 04/02/07 | Review historical allocation methodology and relation to First Interim Fee Application Order.       | 0.8 | 530.00    | 424.00    |
| Haftl, Michael   | 04/02/07 | Analyze various reductions taken to invoices and First Interim allocation.                          | 0.4 | 530.00    | 212.00    |
| Kehl, Monty      | 04/02/07 | Participate in call with MFIM and counsel to discuss the final fee application and work to be done. | 1.2 | 620.00    | 744.00    |
| Kehl, Monty      | 04/02/07 | Direct J. Velasco (MFIM) for word processing on the final fee application.                          | 0.2 | 620.00    | 124.00    |
| Kehl, Monty      | 04/02/07 | Write draft of Voluntary Reduction section of final fee application.                                | 1.2 | 620.00    | 744.00    |
| Kehl, Monty      | 04/02/07 | Perform research for number of hours voluntarily written off by MFIM.                               | 0.6 | 620.00    | 372.00    |
| Kehl, Monty      | 04/02/07 | Study allocation used for First Interim Fee Application.  | 0.3 | 620.00    | 186.00    |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|---|--------------|-------------|-------------|
| Smith, Susan     | 04/02/07    | Participate in call with MFIM and counsel to discuss the final fee application and work to be done. | 1.2          | 590.00      | 708.00      |
| Velasco, Jin     | 04/02/07    | Revise and update draft narrative for the Final Fee Application based on comments received.         | 2.3          | 150.00      | 345.00      |
| Beserra, Rebecca | 04/03/07    | Edit additional time detail received for the March 2007 fee statement.                              | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 04/03/07    | Apply revisions to the March time detail.   | 0.6          | 150.00      | 90.00       |
| Beserra, Rebecca | 04/03/07    | Combine time detail to the schedules and supporting exhibits and tie all exhibits.                  | 0.8          | 150.00      | 120.00      |
| Beserra, Rebecca | 04/03/07    | Review and edit additional time detail received and incorporate to schedules.                       | 3.0          | 150.00      | 450.00      |
| Haftl, Michael   | 04/03/07    | Research and analyze potential reclasses of time from old code to new code.                         | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 04/03/07    | Review status of First Trust Deed Fund billing as it relates to the compromise in the Plan.         | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 04/03/07    | Review and revise work in progress report and quantify reductions taken.                            | 1.3          | 530.00      | 689.00      |
| Haftl, Michael   | 04/03/07    | Research local rules related to travel time and expense reimbursement.                              | 0.4          | 530.00      | 212.00      |
| Haftl, Michael   | 04/03/07    | Review and provide comments on March time detail in category format.                                | 1.6          | 530.00      | 848.00      |
| Kehl, Monty      | 04/03/07    | Study case law for expense reimbursement.   | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 04/03/07    | Write draft of Fee Allocation section of final fee application.                                     | 1.6          | 620.00      | 992.00      |
| Kehl, Monty      | 04/03/07    | Write draft of Legal Expense Reimbursement section of final fee application.                        | 1.4          | 620.00      | 868.00      |
| Kehl, Monty      | 04/03/07    | Review invoices from Greenberg Traurig.   | 0.8          | 620.00      | 496.00      |
| Kehl, Monty      | 04/03/07    | Revise Introduction section of final fee application.   | 0.4          | 620.00      | 248.00      |
| Beserra, Rebecca | 04/04/07    | Apply additional revisions to the March 2007 fee statement.   | 0.8          | 150.00      | 120.00      |
| Beserra, Rebecca | 04/04/07    | Update the work in progress reconciliation for the March 2007 period.                               | 0.3          | 150.00      | 45.00       |
| Haftl, Michael   | 04/04/07    | Review March time detail in category format and provide comments.                                   | 1.8          | 530.00      | 954.00      |
| Haftl, Michael   | 04/04/07    | Provide comments on fee application draft.  | 1.3          | 530.00      | 689.00      |
| Kehl, Monty      | 04/04/07    | Write draft of Legal Fee reimbursement section of the final fee application.                        | 1.1          | 620.00      | 682.00      |
| Beserra, Rebecca | 04/05/07    | Review expense detail for Exhibit E of the March 2007 fee statement.                                | 4.4          | 150.00      | 660.00      |
| Beserra, Rebecca | 04/05/07    | Apply revisions to the March 2007 fee statement.  | 1.7          | 150.00      | 255.00      |
| Beserra, Rebecca | 04/05/07    | Incorporate additional expenses to Exhibit E of the March 2007 fee statement.                       | 1.2          | 150.00      | 180.00      |
| Beserra, Rebecca | 04/05/07    | Prepare cover letter for the March 2007 fee statement.  | 0.1          | 150.00      | 15.00       |
| Beserra, Rebecca | 04/05/07    | Review the March 2007 fee statement, PDF and send for comments.                                     | 0.4          | 150.00      | 60.00       |
| Beserra, Rebecca | 04/05/07    | Update master file with March 2007 time detail.   | 0.5          | 150.00      | 75.00       |
| Haftl, Michael   | 04/05/07    | Update value of carved out loan section of fee application.   | 1.9          | 530.00      | 1,007.00    |
| Haftl, Michael   | 04/05/07    | Provide comments on fee application draft.  | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 04/05/07    | Review updated version of March invoice and provide changes.  | 1.4          | 530.00      | 742.00      |
| Kehl, Monty      | 04/05/07    | Revise overall structure of final fee application.  | 1.4          | 620.00      | 868.00      |
| Kehl, Monty      | 04/05/07    | Write draft MFIM Achievements for final fee application.  | 1.9          | 620.00      | 1,178.00    |
| Kehl, Monty      | 04/05/07    | Write draft for benefits for each fee category for final fee application.                           | 2.7          | 620.00      | 1,674.00    |
| Smith, Susan     | 04/05/07    | Review and revise March fee statement.  | 1.3          | 590.00      | 767.00      |
| Smith, Susan     | 04/05/07    | Assemble back up information for final fee application.   | 0.3          | 590.00      | 177.00      |
| Velasco, Jin     | 04/05/07    | Revise and update draft narrative for the Final Fee Application based on comments received.         | 2.6          | 150.00      | 390.00      |
| Haftl, Michael   | 04/06/07    | Finalize March 2007 fee statement.  | 2.3          | 530.00      | 1,219.00    |
| Haftl, Michael   | 04/06/07    | Create chart related to allocation of categories in fee application.                                | 1.4          | 530.00      | 742.00      |
| Kehl, Monty      | 04/06/07    | Study memo received from Greenberg Traurig regarding success fee awards.                            | 0.8          | 620.00      | 496.00      |
| Kehl, Monty      | 04/06/07    | Write draft Success Fee section of final fee application.   | 1.7          | 620.00      | 1,054.00    |
| Kehl, Monty      | 04/06/07    | Revise organization of final fee application.   | 0.3          | 620.00      | 186.00      |
| Kehl, Monty      | 04/06/07    | Study and collect information relating to success fee awards for other cases.                       | 2.2          | 620.00      | 1,364.00    |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|---|--------------|-------------|-------------|
| Haftl, Michael   | 04/07/07    | Prepare various analyses related to the fee application (hours and fees by Debtor and by category, etc.).                 | 3.4          | 530.00      | 1,802.00    |
| Kehl, Monty      | 04/07/07    | Revise Conclusion section for final fee application.  | 0.7          | 620.00      | 434.00      |
| Kehl, Monty      | 04/07/07    | Study table for allocations used during Second Interim Fee period.  | 0.3          | 620.00      | 186.00      |
| Haftl, Michael   | 04/08/07    | Prepare and revise various analyses related to the fee application (expenses by Debtor, etc.).                            | 3.6          | 530.00      | 1,908.00    |
| Kehl, Monty      | 04/08/07    | Review draft final fee application for language consistency throughout.   | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 04/08/07    | Revise fee category descriptions.   | 0.9          | 620.00      | 558.00      |
| Kehl, Monty      | 04/08/07    | Draft listing of outstanding information needs for final fee application.   | 0.5          | 620.00      | 310.00      |
| Kehl, Monty      | 04/08/07    | Direct J. Velasco (MFIM) for word processing on the final fee application.  | 0.3          | 620.00      | 186.00      |
| Kehl, Monty      | 04/08/07    | Write summary comments for reviewing group for draft final fee application.   | 0.6          | 620.00      | 372.00      |
| Velasco, Jin     | 04/08/07    | Revise and update draft narrative for the Final Fee Application based on comments received.                               | 2.4          | 150.00      | 360.00      |
| Beserra, Rebecca | 04/09/07    | Revise master file of time detail.  | 0.6          | 150.00      | 90.00       |
| Beserra, Rebecca | 04/09/07    | Resolve expense questions.  | 0.5          | 150.00      | 75.00       |
| Beserra, Rebecca | 04/09/07    | Prepare summary of expense detail from inception to March 12, 2007.   | 0.9          | 150.00      | 135.00      |
| Fillip, Kasey    | 04/09/07    | Prepare schedules of comparable cases financing fees charged.   | 1.1          | 330.00      | 363.00      |
| Fillip, Kasey    | 04/09/07    | Prepare schedules of comparable cases restructuring fees charged.   | 1.1          | 330.00      | 363.00      |
| Haftl, Michael   | 04/09/07    | Participate in team teleconference to discuss fee application and other items.  | 1.1          | 530.00      | 583.00      |
| Haftl, Michael   | 04/09/07    | Revise fee application charts and exhibits.   | 2.9          | 530.00      | 1,537.00    |
| Haftl, Michael   | 04/09/07    | Provide comments on introduction and retention section of fee application draft.  | 1.3          | 530.00      | 689.00      |
| Kehl, Monty      | 04/09/07    | Participate in call with MFIM and counsel to discuss the final fee application and work to be done.                       | 1.1          | 620.00      | 682.00      |
| Kehl, Monty      | 04/09/07    | Review data collected for success fees awarded in other cases.  | 1.4          | 620.00      | 868.00      |
| Kehl, Monty      | 04/09/07    | Write additional items for draft of MFIM Post-petition Activities section of final fee application.                       | 2.1          | 620.00      | 1,302.00    |
| Kehl, Monty      | 04/09/07    | Finalize cover comments and distribute draft of final fee application.  | 0.4          | 620.00      | 248.00      |
| Smith, Susan     | 04/09/07    | Locate and update information needed for final fee applications.  | 0.3          | 590.00      | 177.00      |
| Smith, Susan     | 04/09/07    | Review and comment on information to be provided in final fee application.  | 0.2          | 590.00      | 118.00      |
| Smith, Susan     | 04/09/07    | Edit draft of final fee application.  | 1.6          | 590.00      | 944.00      |
| Steele, Sarah    | 04/09/07    | Prepare information required for final fee application.   | 2.7          | 430.00      | 1,161.00    |
| Velasco, Jin     | 04/09/07    | Revise and update draft narrative for the Final Fee Application based on comments received.                               | 2.9          | 150.00      | 435.00      |
| Fillip, Kasey    | 04/10/07    | Prepare schedule of comparable cases success fee charged.   | 1.2          | 330.00      | 396.00      |
| Fillip, Kasey    | 04/10/07    | Prepare schedule of comparable cases merger and acquisition fee charged.  | 1.3          | 330.00      | 429.00      |
| Fillip, Kasey    | 04/10/07    | Prepare schedule of comparable cases monthly compensation charged.  | 1.1          | 330.00      | 363.00      |
| Fillip, Kasey    | 04/10/07    | Prepare schedule of comparable cases all other compensation charged.  | 1.5          | 330.00      | 495.00      |
| Haftl, Michael   | 04/10/07    | Participate in call with M. Kehl and S. Smith (both MFIM) regarding fee application.                                      | 0.7          | 530.00      | 371.00      |
| Haftl, Michael   | 04/10/07    | Compile and review resumes for attachment to fee application.   | 0.8          | 530.00      | 424.00      |
| Haftl, Michael   | 04/10/07    | Draft narrative for new transition related categories in fee application.   | 2.8          | 530.00      | 1,484.00    |
| Haftl, Michael   | 04/10/07    | Calculate allocation of First Interim fees using Second Interim rates.  | 1.9          | 530.00      | 1,007.00    |
| Haftl, Michael   | 04/10/07    | Summarize MFIM's billings and collections to-date.  | 1.1          | 530.00      | 583.00      |
| Kehl, Monty      | 04/10/07    | Participate in call with M. Haftl and S. Smith (both MFIM) to discuss remaining information needed final fee application. | 0.7          | 620.00      | 434.00      |
| Kehl, Monty      | 04/10/07    | Participate in call with N. Peterman (GT) to discuss allocation of fees for final fee application.                        | 0.3          | 620.00      | 186.00      |
| Kehl, Monty      | 04/10/07    | Study information received relating to collections and distributions during the case.                                     | 0.7          | 620.00      | 434.00      |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>      | <b>Date</b> | <b>Description</b>   | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|------------------|-------------|--|--------------|-------------|-------------|
| Kehl, Monty      | 04/10/07    | Write draft section for MFIM Achievements using collections and distributions information.   | 1.3          | 620.00      | 806.00      |
| Kehl, Monty      | 04/10/07    | Review and direct revisions to Success Fee summary received from K. Fillip (MFIM).   | 1.1          | 620.00      | 682.00      |
| Kehl, Monty      | 04/10/07    | Compose cover comments and distribute Success Fee summary.   | 0.2          | 620.00      | 124.00      |
| Kehl, Monty      | 04/10/07    | Study allocation of fees among Debtors using several assumptions.  | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 04/10/07    | Compose cover comments and distribute summary of various fee allocations.  | 0.4          | 620.00      | 248.00      |
| Kehl, Monty      | 04/10/07    | Write draft Notice section of final fee application.   | 0.7          | 620.00      | 434.00      |
| Kehl, Monty      | 04/10/07    | Write draft MFIM Qualifications section for final fee application.   | 0.4          | 620.00      | 248.00      |
| Smith, Susan     | 04/10/07    | Participate in conference call with M. Haftl and M. Kehl (both MFIM) regarding final fee application.  | 0.7          | 590.00      | 413.00      |
| Smith, Susan     | 04/10/07    | Locate and update information needed for final fee applications.   | 0.5          | 590.00      | 295.00      |
| Steele, Sarah    | 04/10/07    | Revise information for final fee application.  | 1.1          | 430.00      | 473.00      |
| Velasco, Jin     | 04/10/07    | Revise and update draft narrative for the Final Fee Application based on comments received.  | 3.7          | 150.00      | 555.00      |
| Beserra, Rebecca | 04/11/07    | Combine time detail from January, February and March 2007 fee statements to the schedules and supporting exhibits for the final fee application. | 2.6          | 150.00      | 390.00      |
| Beserra, Rebecca | 04/11/07    | Combine time detail from January, February and March 2007 fee statements to the schedules and supporting exhibits for the final fee application. | 3.2          | 150.00      | 480.00      |
| Beserra, Rebecca | 04/11/07    | Combine expense detail from January, February and March 2007 fee statements to Exhibit E for the final fee application.                          | 0.7          | 150.00      | 105.00      |
| Haftl, Michael   | 04/11/07    | Discuss fee application with M. Kehl (MFIM).   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael   | 04/11/07    | Reconcile MFIM's billings and collections to-date.   | 1.9          | 530.00      | 1,007.00    |
| Haftl, Michael   | 04/11/07    | Review and revise open items list.   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael   | 04/11/07    | Revise and update fee application charts.  | 1.7          | 530.00      | 901.00      |
| Haftl, Michael   | 04/11/07    | Revise March 2007 fee statement.   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael   | 04/11/07    | Review time detail for reclassing.   | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 04/11/07    | Review timing of first MFIM payments.  | 0.4          | 530.00      | 212.00      |
| Kehl, Monty      | 04/11/07    | Review comments and revisions to draft final fee application received from S. Smith (MFIM).  | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 04/11/07    | Participate in call with N. Peterman and M. Gensburg (both GT) to discuss comments and revisions to final fee application.                       | 1.5          | 620.00      | 930.00      |
| Kehl, Monty      | 04/11/07    | Organize sections from final fee application and send same to S. Smith (MFIM) for additional language.   | 0.8          | 620.00      | 496.00      |
| Kehl, Monty      | 04/11/07    | Organize sections from final fee application and send same to B. Fasel (MFIM) for additional language.   | 0.2          | 620.00      | 124.00      |
| Kehl, Monty      | 04/11/07    | Review and direct M. Haftl (MFIM) for outstanding data for final fee application.  | 0.3          | 620.00      | 186.00      |
| Smith, Susan     | 04/11/07    | Locate and update information needed for final fee applications.   | 0.4          | 590.00      | 236.00      |
| Smith, Susan     | 04/11/07    | Edit draft of final fee application.   | 1.1          | 590.00      | 649.00      |
| Haftl, Michael   | 04/12/07    | Revise fee application language related to the category descriptions.  | 2.2          | 530.00      | 1,166.00    |
| Haftl, Michael   | 04/12/07    | Calculate recovery amounts for inclusion in fee application.   | 1.4          | 530.00      | 742.00      |
| Haftl, Michael   | 04/12/07    | Review amounts transferred to trusts for inclusion in fee application.   | 0.6          | 530.00      | 318.00      |
| Haftl, Michael   | 04/12/07    | Coordinate completion of resume section of fee application.  | 0.5          | 530.00      | 265.00      |
| Haftl, Michael   | 04/12/07    | Calculate amount owed to MFIM before first payment.  | 0.4          | 530.00      | 212.00      |
| Kehl, Monty      | 04/12/07    | Participate in calls with B. Fasel (MFIM) to explain request for additional information.   | 1.2          | 620.00      | 744.00      |
| Kehl, Monty      | 04/12/07    | Request and study fee applications for investment banks in other cases from MFIM research.   | 1.9          | 620.00      | 1,178.00    |
| Kehl, Monty      | 04/12/07    | Request and study fee applications for investment banks in other cases from Greenberg Traurig.   | 0.9          | 620.00      | 558.00      |
| Kehl, Monty      | 04/12/07    | Revise final fee application for comments received from N. Peterman and M. Gensburg (both GT).   | 0.8          | 620.00      | 496.00      |
| Kehl, Monty      | 04/12/07    | Write draft Description of the Debtors at Petition Date section of final fee application.  | 1.2          | 620.00      | 744.00      |
| Haftl, Michael   | 04/13/07    | Coordinate finalization of March time and proper coding.   | 1.2          | 530.00      | 636.00      |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description   | Hours | Rate   | Fees     |
|------------------|----------|---|-------|--------|----------|
| Kehl, Monty      | 04/13/07 | Review comments and revisions to draft final fee application received from M. Haftl and S. Smith (both MFIM).         | 0.8   | 620.00 | 496.00   |
| Kehl, Monty      | 04/13/07 | Direct J. Velasco (MFIM) for word processing on the final fee application.  | 0.5   | 620.00 | 310.00   |
| Kehl, Monty      | 04/13/07 | Review and revise information for final fee application received from M. Haftl (MFIM).                                | 0.7   | 620.00 | 434.00   |
| Smith, Susan     | 04/13/07 | Prepare description of the state of the business and records at Petition Date.  | 0.7   | 590.00 | 413.00   |
| Velasco, Jin     | 04/13/07 | Revise and update draft narrative for the Final Fee Application based on comments received.                           | 3.1   | 150.00 | 465.00   |
| Haftl, Michael   | 04/14/07 | Participate in call with M. Kehl (MFIM) to discuss allocation of fees and expenses.                                   | 0.2   | 530.00 | 106.00   |
| Haftl, Michael   | 04/14/07 | Revise and update fee application charts and update allocation of expenses and fee application time.                  | 3.5   | 530.00 | 1,855.00 |
| Kehl, Monty      | 04/14/07 | Review fee and expense data from M. Haftl (MFIM).   | 0.3   | 620.00 | 186.00   |
| Kehl, Monty      | 04/14/07 | Participate in call with M. Haftl (MFIM) and to discuss allocation of fees and expenses.                              | 0.2   | 620.00 | 124.00   |
| Kehl, Monty      | 04/15/07 | Review new language received from S. Smith, B. Fasel and M. Haftl (all MFIM).   | 1.2   | 620.00 | 744.00   |
| Kehl, Monty      | 04/15/07 | Reorganize and add required transition language to final fee application.   | 2.2   | 620.00 | 1,364.00 |
| Kehl, Monty      | 04/15/07 | Organize additional information for application and send to J. Velasco (MFIM).  | 0.6   | 620.00 | 372.00   |
| Kehl, Monty      | 04/15/07 | Direct and answer questions from J. Velasco (MFIM) for revisions to final fee application.                            | 0.7   | 620.00 | 434.00   |
| Kehl, Monty      | 04/15/07 | Compose and send update to reviewing group for final fee application.   | 0.3   | 620.00 | 186.00   |
| Velasco, Jin     | 04/15/07 | Revise and update draft narrative for the Final Fee Application based on comments received.                           | 3.3   | 150.00 | 495.00   |
| Beserra, Rebecca | 04/16/07 | Update resume exhibit with additional resume received.  | 0.5   | 150.00 | 75.00    |
| Beserra, Rebecca | 04/16/07 | Assess time transfers for the March period.   | 0.9   | 150.00 | 135.00   |
| Beserra, Rebecca | 04/16/07 | Incorporate April 14, 2006 through July 31, 2006 time detail to schedules for the final fee application.              | 3.9   | 150.00 | 585.00   |
| Haftl, Michael   | 04/16/07 | Participate in team teleconference to discuss fee application and other items.  | 0.8   | 530.00 | 424.00   |
| Haftl, Michael   | 04/16/07 | Review outstanding information with M. Kehl (MFIM).   | 0.7   | 530.00 | 371.00   |
| Haftl, Michael   | 04/16/07 | Research metrics (executed CA's, term sheets received, etc) related to sale of assets.                                | 1.0   | 530.00 | 530.00   |
| Haftl, Michael   | 04/16/07 | Coordinate completion of exhibits for fee application.  | 2.2   | 530.00 | 1,166.00 |
| Haftl, Michael   | 04/16/07 | Provide detail on reclasses of time.  | 1.4   | 530.00 | 742.00   |
| Haftl, Michael   | 04/16/07 | Provide comments on latest draft of fee application.  | 3.0   | 530.00 | 1,590.00 |
| Kehl, Monty      | 04/16/07 | Give update status and participate in call with reviewing group for final fee application.                            | 0.8   | 620.00 | 496.00   |
| Kehl, Monty      | 04/16/07 | Participate in call with B. Fasel (MFIM) to discuss additional detail needed for sale process.                        | 0.5   | 620.00 | 310.00   |
| Kehl, Monty      | 04/16/07 | Review and revise draft of final fee application language for consistent use of terms; distribute to reviewing group. | 2.1   | 620.00 | 1,302.00 |
| Kehl, Monty      | 04/16/07 | Review outstanding information with M. Haftl (MFIM).  | 0.7   | 620.00 | 434.00   |
| Kehl, Monty      | 04/16/07 | Direct R. Beserra (MFIM) regarding work process.  | 0.5   | 620.00 | 310.00   |
| Kehl, Monty      | 04/16/07 | Review time detail to check for missing information in case descriptions.   | 2.4   | 620.00 | 1,488.00 |
| Smith, Susan     | 04/16/07 | Review and comment on draft fee application.  | 1.2   | 590.00 | 708.00   |
| Beserra, Rebecca | 04/17/07 | Incorporate April 14, 2006 through July 31, 2006 time detail to schedules for the final fee application.              | 4.8   | 150.00 | 720.00   |
| Beserra, Rebecca | 04/17/07 | Incorporate April 14, 2006 through July 31, 2006 time detail to schedules for the final fee application.              | 2.4   | 150.00 | 360.00   |
| Beserra, Rebecca | 04/17/07 | Incorporate April 14, 2006 through July 31, 2006 time detail to schedules for the final fee application.              | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 04/17/07 | Incorporate April 14, 2006 through July 31, 2006 expense detail to schedules for the final fee application.           | 0.4   | 150.00 | 60.00    |
| Beserra, Rebecca | 04/17/07 | Update resume exhibit with additional resume received.  | 0.2   | 150.00 | 30.00    |



**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>    | <b>Date</b> | <b>Description</b>  | <b>Hours</b> | <b>Rate</b> | <b>Fees</b> |
|----------------|-------------|---|--------------|-------------|-------------|
| Haftl, Michael | 04/17/07    | Meet with reviewing group and discuss pre-petition status of the Debtors.   | 1.8          | 530.00      | 954.00      |
| Haftl, Michael | 04/17/07    | Provide detail on problem loan for inclusion in fee application.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Accounts and Notes Receivable Related Activities category.                                     | 0.5          | 530.00      | 265.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Analyzing Restructuring and Sale Options category.   | 0.6          | 530.00      | 318.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Avoidance Actions/Preference Analysis category.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Bankruptcy Motions/Filings category.   | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Case Administration category.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Cash Flow Model/Analyses category.   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Claims Analysis category.  | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Committee Meetings category.   | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Committee Requests category.   | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Company Administration category.   | 0.4          | 530.00      | 212.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Compass Sub-serving Agreement category.  | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Court Hearings/Preparation category.   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Disclosure Statement/Plan of Reorganization category.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Employee Retention and Severance Plan category.  | 0.4          | 530.00      | 212.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Employment/Fee Applications category.  | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Financial Analyses category.   | 0.4          | 530.00      | 212.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Forensic Loan Accounting category.   | 0.6          | 530.00      | 318.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Investor Issues and Requests category.   | 0.4          | 530.00      | 212.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Leases, Executory Contracts and Agreements category.   | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Liquidation Analysis category.   | 0.3          | 530.00      | 159.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Loan and Financial Accounting Systems category.  | 0.6          | 530.00      | 318.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Loan Portfolio category.   | 0.4          | 530.00      | 212.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Loan Service Agreement - Document Review, Extraction and Loan by Loan Classification category. | 0.2          | 530.00      | 106.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Monthly Operating Reports category.  | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Tax Issues/Analysis category.  | 0.3          | 530.00      | 159.00      |
| Haftl, Michael | 04/17/07    | Discuss activities for Transition Issues and Activities category.   | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Transition to Compass category.  | 0.1          | 530.00      | 53.00       |
| Haftl, Michael | 04/17/07    | Discuss activities for Valuation Analyses/Appraisal category.   | 0.4          | 530.00      | 212.00      |
| Kehl, Monty    | 04/17/07    | Meet with reviewing group and discuss pre-petition status of the Debtors.   | 1.8          | 620.00      | 1,116.00    |
| Kehl, Monty    | 04/17/07    | Discuss activities for Accounts and Notes Receivable Related Activities category.                                     | 0.5          | 620.00      | 310.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Analyzing Restructuring and Sale Options category.   | 0.6          | 620.00      | 372.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Avoidance Actions/Preference Analysis category.  | 0.2          | 620.00      | 124.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Bankruptcy Motions/Filings category.   | 0.2          | 620.00      | 124.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Case Administration category.  | 0.2          | 620.00      | 124.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Cash Flow Model/Analyses category.   | 0.3          | 620.00      | 186.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Claims Analysis category.  | 0.1          | 620.00      | 62.00       |
| Kehl, Monty    | 04/17/07    | Discuss activities for Committee Meetings category.   | 0.2          | 620.00      | 124.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Committee Requests category.   | 0.2          | 620.00      | 124.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Company Administration category.   | 0.4          | 620.00      | 248.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Compass Sub-serving Agreement category.  | 0.1          | 620.00      | 62.00       |
| Kehl, Monty    | 04/17/07    | Discuss activities for Court Hearings/Preparation category.   | 0.3          | 620.00      | 186.00      |
| Kehl, Monty    | 04/17/07    | Discuss activities for Disclosure Statement/Plan of Reorganization category.  | 0.2          | 620.00      | 124.00      |



## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Kehl, Monty      | 04/17/07 | Discuss activities for Employee Retention and Severance Plan category.   | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Employment/Fee Applications category.   | 0.2   | 620.00 | 124.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Financial Analyses category.  | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Forensic Loan Accounting category.  | 0.6   | 620.00 | 372.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Investor Issues and Requests category.  | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Leases, Executory Contracts and Agreements category.  | 0.1   | 620.00 | 62.00    |
| Kehl, Monty      | 04/17/07 | Discuss activities for Liquidation Analysis category.  | 0.3   | 620.00 | 186.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Loan and Financial Accounting Systems category.   | 0.6   | 620.00 | 372.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Loan Portfolio category.  | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Loan Service Agreement - Document Review, Extraction and Loan by Loan Classification category.  | 0.2   | 620.00 | 124.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Monthly Operating Reports category.   | 0.1   | 620.00 | 62.00    |
| Kehl, Monty      | 04/17/07 | Discuss activities for Tax Issues/Analysis category.   | 0.3   | 620.00 | 186.00   |
| Kehl, Monty      | 04/17/07 | Discuss activities for Transition Issues and Activities category.  | 0.1   | 620.00 | 62.00    |
| Kehl, Monty      | 04/17/07 | Discuss activities for Transition to Compass category.   | 0.1   | 620.00 | 62.00    |
| Kehl, Monty      | 04/17/07 | Discuss activities for Valuation Analyses/Appraisal category.  | 0.4   | 620.00 | 248.00   |
| Smith, Susan     | 04/17/07 | Meet with M. Gensburg, S. Morissette, N Peterman (all GT) to prepare notes on activities.                              | 2.2   | 590.00 | 1,298.00 |
| Smith, Susan     | 04/17/07 | Meet with M. Gensburg, S. Morissette, N Peterman (all GT) to prepare notes on activities.                              | 3.4   | 590.00 | 2,006.00 |
| Smith, Susan     | 04/17/07 | Draft section on Accounts & Notes Receivable.  | 0.6   | 590.00 | 354.00   |
| Beserra, Rebecca | 04/18/07 | Apply revisions to the schedules to final fee application.   | 3.9   | 150.00 | 585.00   |
| Beserra, Rebecca | 04/18/07 | Update work in progress reconciliation cumulative.   | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 04/18/07 | Finalize, PDF and distribute the March 2007 fee statement.   | 0.7   | 150.00 | 105.00   |
| Beserra, Rebecca | 04/18/07 | Create summary of fees and summary of hours by Debtor by category.   | 0.6   | 150.00 | 90.00    |
| Beserra, Rebecca | 04/18/07 | Revise the Committee Meetings Exhibit.   | 1.4   | 150.00 | 210.00   |
| Beserra, Rebecca | 04/18/07 | Revise Exhibit 28 and 29 for the final fee application.  | 0.6   | 150.00 | 90.00    |
| Haftl, Michael   | 04/18/07 | Participate in interview related to Loan Collections process.  | 1.3   | 530.00 | 689.00   |
| Haftl, Michael   | 04/18/07 | Coordinate booking of DL time to USACM.  | 1.0   | 530.00 | 530.00   |
| Haftl, Michael   | 04/18/07 | Coordinate breakdown of Fee Application category into subcategories.   | 1.2   | 530.00 | 636.00   |
| Haftl, Michael   | 04/18/07 | Provide comments on fee application exhibits.  | 1.6   | 530.00 | 848.00   |
| Haftl, Michael   | 04/18/07 | Provide comments on collateral received through \$58M note and 1090 negotiations.                                      | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 04/18/07 | Prepare list of hearings attended.   | 0.7   | 530.00 | 371.00   |
| Haftl, Michael   | 04/18/07 | Prepare list of due diligence items.   | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 04/18/07 | Coordinate combining of categories in final fee application.   | 0.5   | 530.00 | 265.00   |
| Haftl, Michael   | 04/18/07 | Coordinate issuance of March 2007 fee statement.   | 0.3   | 530.00 | 159.00   |
| Haftl, Michael   | 04/18/07 | Revise financial analysis section of fee application.  | 0.6   | 530.00 | 318.00   |
| Haftl, Michael   | 04/18/07 | Revise liquidation analysis section of fee application.  | 0.9   | 530.00 | 477.00   |
| Kehl, Monty      | 04/18/07 | Interview B. Fasel (MFIM) on sales process.  | 1.6   | 620.00 | 992.00   |
| Kehl, Monty      | 04/18/07 | Interview B. Koe (MFIM) on loan collection process.  | 1.3   | 620.00 | 806.00   |
| Kehl, Monty      | 04/18/07 | Redraft Cash Flow Modeling fee category description.   | 1.6   | 620.00 | 992.00   |
| Kehl, Monty      | 04/18/07 | Redraft Committee Meetings fee category description.   | 1.1   | 620.00 | 682.00   |
| Kehl, Monty      | 04/18/07 | Redraft Valuation fee category description.  | 1.3   | 620.00 | 806.00   |
| Kehl, Monty      | 04/18/07 | Write Schedules and SOFA's fee category description.   | 0.7   | 620.00 | 434.00   |
| Kehl, Monty      | 04/18/07 | Write DIP fee category description.  | 1.1   | 620.00 | 682.00   |
| Kehl, Monty      | 04/18/07 | Redraft Lodging expense description.   | 0.3   | 620.00 | 186.00   |
| Kehl, Monty      | 04/18/07 | Redraft Meals expense description.   | 0.5   | 620.00 | 310.00   |
| Kehl, Monty      | 04/18/07 | Identify fee categories from First Interim Application to merge into categories used during the Second Interim Period. | 0.5   | 620.00 | 310.00   |
| Smith, Susan     | 04/18/07 | Draft section on Financial Analysis.   | 1.7   | 590.00 | 1,003.00 |
| Smith, Susan     | 04/18/07 | Draft section on Investor Issues/Requests.   | 0.4   | 590.00 | 236.00   |

## EXHIBIT E20

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| Name             | Date     | Description  | Hours | Rate   | Fees     |
|------------------|----------|--|-------|--------|----------|
| Smith, Susan     | 04/18/07 | Draft section on Tax Issues.   | 0.6   | 590.00 | 354.00   |
| Smith, Susan     | 04/18/07 | Draft section on Claims Analysis.  | 0.5   | 590.00 | 295.00   |
| Smith, Susan     | 04/18/07 | Locate and forward Motions and Orders.   | 0.3   | 590.00 | 177.00   |
| Smith, Susan     | 04/18/07 | Provide background and information to team on litigation and issues.   | 0.4   | 590.00 | 236.00   |
| Smith, Susan     | 04/18/07 | Edit chart for Securities.   | 0.4   | 590.00 | 236.00   |
| Steele, Sarah    | 04/18/07 | Review and edit Financial Analyses section of final fee application.   | 0.9   | 430.00 | 387.00   |
| Wooley, Erin     | 04/18/07 | Analyze Claims Analysis files and Objection Exhibits to determine claims statistics by Debtor for the fee application. | 3.4   | 330.00 | 1,122.00 |
| Beserra, Rebecca | 04/19/07 | Revise the work in progress reconciliation.  | 0.4   | 150.00 | 60.00    |
| Beserra, Rebecca | 04/19/07 | Assess time transfers for the March period.  | 0.2   | 150.00 | 30.00    |
| Beserra, Rebecca | 04/19/07 | Prepare time analysis and send correspondence for April time detail.   | 0.4   | 150.00 | 60.00    |
| Hafitl, Michael  | 04/19/07 | Draft and revise Benefits by Debtor matrix with M. Kehl (MFIM).  | 2.8   | 530.00 | 1,484.00 |
| Hafitl, Michael  | 04/19/07 | Revise work in progress reports.   | 1.0   | 530.00 | 530.00   |
| Hafitl, Michael  | 04/19/07 | Update trustee chart (benefits by Debtor) with new amounts.  | 1.8   | 530.00 | 954.00   |
| Hafitl, Michael  | 04/19/07 | Revise time entries in Transition sections.  | 1.4   | 530.00 | 742.00   |
| Hafitl, Michael  | 04/19/07 | Coordinate summary of Greenberg Traurig expense amounts.   | 0.4   | 530.00 | 212.00   |
| Hafitl, Michael  | 04/19/07 | Provide comments on Company Admin and Financial Analysis section.  | 0.5   | 530.00 | 265.00   |
| Kehl, Monty      | 04/19/07 | Redraft Company Management fee category.   | 1.1   | 620.00 | 682.00   |
| Kehl, Monty      | 04/19/07 | Redraft Financial Analysis fee category.   | 1.9   | 620.00 | 1,178.00 |
| Kehl, Monty      | 04/19/07 | Review and comment on draft of Analyzing Restructuring and Sale Options fee category description.                      | 1.6   | 620.00 | 992.00   |
| Kehl, Monty      | 04/19/07 | Review and comment on draft of Loan Portfolio fee category description.  | 1.2   | 620.00 | 744.00   |
| Kehl, Monty      | 04/19/07 | Draft and revise Benefits by Debtor matrix with M. Hafitl (MFIM).  | 2.8   | 620.00 | 1,736.00 |
| Smith, Susan     | 04/19/07 | Edit chart for Realty Advisors.  | 0.5   | 590.00 | 295.00   |
| Smith, Susan     | 04/19/07 | Analyze fee application issues with RQN.   | 1.4   | 590.00 | 826.00   |
| Smith, Susan     | 04/19/07 | Edit chart for Diversified Trust Deed Fund.  | 0.8   | 590.00 | 472.00   |
| Smith, Susan     | 04/19/07 | Edit chart for First Trust Deed Fund.  | 0.7   | 590.00 | 413.00   |
| Steele, Sarah    | 04/19/07 | Analyze and prepare collections information by fund/investor for fee application.                                      | 0.9   | 430.00 | 387.00   |
| Steele, Sarah    | 04/19/07 | Review paid off loans for interest collected.  | 0.4   | 430.00 | 172.00   |
| Steele, Sarah    | 04/19/07 | Discuss regarding collections to be included in final fee application.   | 0.4   | 430.00 | 172.00   |
| Beserra, Rebecca | 04/20/07 | Update billing and collection summary and generate invoice for March fee statement.                                    | 0.3   | 150.00 | 45.00    |
| Beserra, Rebecca | 04/20/07 | Incorporate additional expenses to the final fee application.  | 0.5   | 150.00 | 75.00    |
| Hafitl, Michael  | 04/20/07 | Participate in call with reviewing group to discuss status of application document and work plan.                      | 0.4   | 530.00 | 212.00   |
| Hafitl, Michael  | 04/20/07 | Provide comments on updated version of fee application narrative.  | 2.7   | 530.00 | 1,431.00 |
| Hafitl, Michael  | 04/20/07 | Insert allocation sections into fee application.   | 1.6   | 530.00 | 848.00   |
| Hafitl, Michael  | 04/20/07 | Coordinate list of exhibits for fee application.   | 0.3   | 530.00 | 159.00   |
| Kehl, Monty      | 04/20/07 | Redraft Investor Issues and Requests fee category description.   | 1.8   | 620.00 | 1,116.00 |
| Kehl, Monty      | 04/20/07 | Redraft Company Management fee category description.   | 1.1   | 620.00 | 682.00   |
| Kehl, Monty      | 04/20/07 | Participate in call with reviewing group to discuss status of application document and work plan.                      | 0.4   | 620.00 | 248.00   |
| Kehl, Monty      | 04/20/07 | Identify and catalog all exhibits required for final fee application.  | 1.1   | 620.00 | 682.00   |
| Kehl, Monty      | 04/20/07 | Review and revise draft of final fee application.  | 2.6   | 620.00 | 1,612.00 |
| Smith, Susan     | 04/20/07 | Edit chart for USACM.  | 1.3   | 590.00 | 767.00   |
| Smith, Susan     | 04/20/07 | Review and comment on draft fee application.   | 1.2   | 590.00 | 708.00   |
| Steele, Sarah    | 04/20/07 | Revise collections by investor for net check numbers.  | 0.7   | 430.00 | 301.00   |
| Steele, Sarah    | 04/20/07 | Design flow chart for borrower payments.   | 0.8   | 430.00 | 344.00   |
| Steele, Sarah    | 04/20/07 | Review investor inquiry discussion section of fee application.   | 0.3   | 430.00 | 129.00   |
| Smith, Susan     | 04/21/07 | Review and comment on draft fee application.   | 1.7   | 590.00 | 1,003.00 |
| Smith, Susan     | 04/22/07 | Review and comment on draft fee application.   | 1.4   | 590.00 | 826.00   |
| Phillip, Kasey   | 04/23/07 | Prepare summary of fees in engagement letter for various comparable cases.   | 1.2   | 330.00 | 396.00   |

**EXHIBIT E20**

USA Commercial Mortgage Company, et al.  
Employment/Fee Applications  
April 13, 2006 through March 12, 2007

| <b>Name</b>   | <b>Date</b> | <b>Description</b> | <b>Hours</b>   | <b>Rate</b> | <b>Fees</b>          |
|---|-------------|--------------------|----------------|-------------|----------------------|
| <b>Total Employment/Fee Applications</b>  |             |                    | <b>322.1</b>   |             | <b>\$ 148,160.00</b> |
| <b>Estimate of Future Fees <sup>(2)</sup></b>   |             |                    |                |             | <b>\$ 150,000.00</b> |
| <b>Total Hours and Fees for Employment/Fee Applications<sup>1</sup> from<br/>April 13, 2006 through April 23, 2007 <sup>(3)</sup></b> |             |                    | <b>1,895.5</b> |             | <b>\$ 806,245.00</b> |
|   |             |                    |                |             |                      |
| USA Commercial Mortgage Company   |             |                    | 78.9%          |             | \$ 635,728.20        |
| USA Capital Diversified Trust Deed Fund, LLC  |             |                    | 9.5%           |             | \$ 76,294.15         |
| USA Capital First Trust Deed Fund, LLC  |             |                    | 11.0%          |             | \$ 88,304.55         |
| USA Capital Realty Advisors, LLC  |             |                    | 0.3%           |             | \$ 2,802.75          |
| USA Securities, LLC   |             |                    | 0.4%           |             | \$ 3,115.34          |
|   |             |                    |                |             | <b>\$ 806,245.00</b> |
|   |             |                    |                |             |                      |
| USA Commercial Mortgage Company   |             |                    | 78.9%          |             | 1,494.6              |
| USA Capital Diversified Trust Deed Fund, LLC  |             |                    | 9.5%           |             | 179.4                |
| USA Capital First Trust Deed Fund, LLC  |             |                    | 11.0%          |             | 207.6                |
| USA Capital Realty Advisors, LLC  |             |                    | 0.3%           |             | 6.6                  |
| USA Securities, LLC   |             |                    | 0.4%           |             | 7.3                  |
|   |             |                    |                |             | <b>1,895.5</b>       |

1 - Total allocated to Debtors based on totals for all other categories

2 - Estimate of Future Fees represents an estimate of time spent finalizing MFIM's fee application, responding to objections, and preparing for and participating in the final fee application hearing

3 - MFIM has included time spent preparing this Final Application incurred after March 12, 2007.